

A SUMMARY OF THE
TAX AND REVENUE LAWS
AFFECTING
INDIVIDUALS and CORPORATIONS
IN MARYLAND

INCLUDING INFORMATION AS TO STATE LICENSES AND THE
PAYMENT OF TAXES IN THE COUNTIES, CITIES AND
TOWNS OF MARYLAND AND THE PAYMENT OF
LICENSES AND OTHER PUBLIC CHARGES
IN BALTIMORE CITY



REFERENCE BOOK

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FOREWORD

IN LINE with its policy to be of service to its patrons in all matters affecting their financial concerns, the Fidelity Trust Company presents herewith a compendium of the taxation and revenue laws governing the State of Maryland and its political sub-divisions, supplemented by information, in convenient tabular form, which will serve as a guide and help to taxpayers in the various counties, cities and towns in determining when, where and under what conditions their taxes are to be paid and how their interests in respect of assessments for taxation are to be safe-guarded. In addition to this, the following pages contain statistics of the bonded debt of the counties, cities and towns and of the tax rates, past and present. Town tax rates have not been fixed in many instances for 1920, and so the rates for this year are not given.

MARYLAND TOWNS

The facts herein set forth have been obtained from official sources wherever possible. It has been a long and tedious process, especially in the case of the data relating to town tax and collection systems. This is due to the fact that each one of the 113 towns listed operates under a special legislative charter. No attempt at uniformity in the tax provisions of this mass of separate laws is discernible. The exact number of incorporated municipalities in Maryland is probably not known to any one. No two lists agree. In not a few instances it was impossible to ascertain, even from the most "prominent inhabitant" of a place, whether it was operating under a charter or not. Sometimes it would develop that the charter had been repealed, and yet that the fact was not known to the citizens resident there; or that a charter existed but had never been recognized and

used; or that the incorporated form of government had simply been abandoned without ceremony.

The organization of many of the towns is extremely loose and informal. Records are not kept, or they are so fragmentary or fugitive that the patience of the investigator has nearly been exhausted in the effort to bring order out of chaos. Two of the county seats are not incorporated towns—Prince Frederick in Calvert county and Towson in Baltimore county. Surprising as it may seem, there is not a single incorporated city, town or village in Baltimore county, the richest and most populous county of the State.

If errors or omissions appear in the tables, they are not due to a want of effort to secure accurate and complete information. Nevertheless, grateful acknowledgment is hereby extended to all those—officials and others—who have responded to the request for co-operation.

County data, with the desired completeness, were also difficult to collect, in some cases. The idea of county autonomy is probably more highly developed in Maryland than in any other State. Dissimilarity and not uniformity, in governmental rules, is the result, if it is not the actual aim; and this is apparent in many details where no good reason for difference can be ascribed. There is no uniformity in the dates of levy, nor in the dates when assessments become final for the year, nor in the dates when taxes are payable or when they become in arrears.

COUNTY UNIFORMITY LACKING

It would seem to be highly desirable, if, indeed, not actually necessary, for a satisfactory working of the fiscal system of the State, that there should at least be a single fixed date for all the counties when the conclusiveness of the assessable basis is established for the year. It is this date which determines the tax liability as between successive owners of property; which fixes the status of an individual as a taxable resident, and which should end the period for the revision of assessments for the year. It is also the date as of which the County Commissioners must

decide whether a new building is or is not sufficiently completed to be assessable for the coming fiscal year. In some of the counties no date has apparently been fixed for these purposes. The general assumption seems to be that the date of the levy is the vital factor, and yet the different county levies are made over a wide range of time, and in individual counties there is a certain latitude year by year.

It is not perceived how, under such conditions, the aggregate amount of the basis of the State can definitely be known at a given time, and yet this must be a desideratum of importance to the fiscal officers of the State.

It would unquestionably also be better if greater uniformity existed in regard to the time when taxes are payable and when they become overdue, especially since fully nine-tenths of the direct State tax is paid at the same time that the county tax is paid. This would conduce to simplified and more certain accounting with the State treasury.

DUAL ASSESSMENTS

The tables disclose also the fact that a large number of towns have independent assessments for town purposes—in other words, that a practice prevails there which results in having on the same piece of property one valuation for State and county purposes and a different valuation for municipal purposes. This system of dual assessments is inconsistent with the principle of taxation at "full value" or "actual worth," for there can be only one "full value" of the same thing. In a recent decision of the Court of Appeals (*Hyattsville vs. C. & P. Telephone Co.*), the jurisdiction of the State Tax Commission over assessments for town purposes has been confirmed, and it may be assumed that the valuations will now be harmonized. Incidentally, the machinery now available for the more frequent revision of county and State assessments, which is in control of the Tax Commission, should not only reconcile these towns to the change, but save them much of the expense incident to independent reassessments.

TAX LIMITS

An interesting feature of the Town Tax Table is the column showing the maximum rates which the towns are permitted, under their charters, to levy. In only a small number of cases is the rate unlimited. It is rather surprising—and certainly refreshing—to find that not a few of the towns levy a rate lower than the maximum. On the other hand, there are many cases where the actual rate exceeds the nominal limit, but not in violation of law, since an extra levy is generally permitted by the charter, or special Act of the Legislature, either to provide for funded debt charges or to raise money for some purpose approved by a referendum.

SINGLE TAX IN TOWNS

Three instances are noted where the tax rate has been (or will soon be) affected by the complete or partial exemption of personal property and improvements from the town tax, under the power given by the Act of 1916, chapter 656 (Bagby's Code, Vol. 4, Art. 81, Sec. 254). These towns are Perryville, Garrett Park and Capitol Heights.

PARTNERSHIP PROPERTY

The Maryland tax laws make no special mention of partnerships. This is because firms are not regarded as a separate class. The rules applicable to the property of individuals apply to the property of partners. They are treated simply as joint-owners or co-owners. In the case of real estate or tangible personal property, the location of the property fixes its taxable situs. Only in the case of taxable intangible property could any doubt arise, and as to this the residence of the owner determines the taxable situs. Each partner is therefore taxable at the place of his residence on his share of such property.

TAXATION OF TRUSTEES

Intangible property held by trustees presents a more difficult problem. Prior to 1902 the trustee was regarded as the legal owner, whose place of residence fixed the situs. If there were several trustees, residing in different jurisdictions, each was taxable on an equal part of the trust property, the share attributable to a non-resident being free of taxation in Maryland. The residence of the beneficiary was not taken into consideration. In 1902, however, the so-called "Green Act" was passed (primarily to give Baltimore county some of the taxes which Baltimore city had been receiving), which provided that when the trustee resides in one county (or Baltimore city) and the beneficiary in another, then the beneficiary should be taxed and not the trustee (though the trustee must pay the tax for the beneficiary), thus shifting the place where the tax is payable. Baltimore city lost many millions in security basis through this change.

When, for example, there are three trustees, one in one county, the second in another county and the third out of the State, the situation becomes a little more complicated, especially if there are, let us say, three beneficiaries holding equal interests, one of whom lives out of the State. In such a case the two resident beneficiaries are taxable at their respective domiciles on their full one-third interests, without regard to the fact that one of the trustees lives out of the State. This is because the Code (article 81, section 2), has a separate provision making the beneficial interest of a resident of Maryland taxable, even though the trustee is a non-resident. Regarding the beneficiary who resides out of the State, the case is, however, different. He can only be reached for taxation in Maryland by virtue of the two resident trustees. That part of his share of the property represented by the non-resident trustee is not subject to taxation in this State. The assessment, moreover, would be against the two resident trustees and not against the beneficiary (who is out of the reach of the State). Accordingly, the two resident trustees would be assessed with two-

thirds of the one-third interest of the non-resident beneficiary; and if they resided in separate counties, each would be assessed with one-half of two-thirds of the one-third interest. If, as is not unheard of, the beneficiaries should be more than three and their interests should be unequal, it can readily be imagined what a problem in mixed law and arithmetic would be set before the assessing authorities.

REPRINT OF TAX LAWS

In regard to the textual matter dealing with the general laws relating to taxation and revenue, it should be explained that it has been prepared primarily for the benefit of laymen. It does not purport to be a legal treatise, in which all the niceties and technicalities of the law are discussed, with the citation of court decisions. The tax laws of Maryland are largely a patch-work growth, complex in many of their provisions and in some instances conflicting or ambiguous. The statutes are not codified together in orderly arrangement, but are scattered over several articles of the Code. A verbatim and complete reprint of these statutes would bring little comfort to the every-day business man or woman seeking information. The tax laws of Maryland need to be whipped into better shape by simplifying and clarifying the language in many places, cutting out duplications and unnecessary or obsolete provisions, and grouping the whole properly in the Code. It is still a matter of doubt as to whether certain sections of the general assessment Act of 1896 remain in force or have expired; and then there are also unrepealed Acts whose constitutionality is open to question.

While there are some excellent features of the Maryland tax law, there is room for a number of substantive and material changes which could be made to advantage. It is hoped that the material in this booklet may conduce to that end.

THE FIDELITY TRUST COMPANY.

July, 1920.

TAXATION OF INDIVIDUALS AND PARTNERSHIPS¹

The individual residing in Maryland is liable to the following taxes:²

1. Local and State tax upon real estate.
2. Local and State tax upon tangible and intangible personal property.
3. State tax upon collateral inheritances.

I.

REAL ESTATE

Real estate consists of land and the improvements thereon, including fixtures attached thereto. Real estate is taxed where located, regardless of the place of residence of the owner. If a resident of Maryland owns real estate outside of the State, it is not taxed in Maryland. Real estate is required to be assessed at its fair cash value by the local assessing authorities. Any taxpayer may demand a hearing before the County Commissioners or the Appeal Tax Court of Baltimore City, as the case may be, as to the assessment of any property; and may also appeal from any assessment ordered by the County Commissioners or the Appeal Tax Court of Baltimore City to the State Tax Commission. The decision of the State Tax Commission is final except as to questions of law, on which there is an appeal to the courts.

The State Tax Commission has general supervision over the assessment of property throughout the State and ap-

¹For explanation of partnerships in their relation to the tax laws, see "Foreword."

²No effort is made to include the Federal income and inheritance taxes, as the purpose of this pamphlet is to give information about taxes imposed by the State of Maryland and the local authorities thereof.

points a supervisor for each County and for the City of Baltimore to supervise the assessments. The supervisors have the right to appeal to the State Tax Commission from any assessment, just as the taxpayer has. Any city, town or village may also demand a hearing or appeal to the State Tax Commission when an assessment is deemed erroneous.¹

An appeal to the State Tax Commission from an assessment made by the County Commissioners or the Appeal Tax Court of Baltimore City must be taken within thirty days after the assessment has been made.²

An appeal on questions of law from the State Tax Commission to the Baltimore City Court and the Circuit Courts of the Counties must also be taken within thirty days from the decision of the Commission. An appeal may also be taken from the lower courts to the Court of Appeals when points of law are involved, but such appeal must be taken within ten days of the final judgment of the lower court.³

It is made the duty of the Appeal Tax Court of Baltimore to revise the assessments in the city at least every five years. Written notice must be given to the owner of any property to be assessed or reassessed.⁴

It is also made the duty of the State Tax Commission to enforce a continuing method of assessment and to require that all property be reviewed for assessment at least once every five years.⁵

The regular county, city, town and district (if any) taxes are required to be paid on all real estate within the jurisdiction of the taxing authorities, unless it is exempt from taxation⁶ or except where there is a special law taxing certain classes of real estate at different rates (as in Baltimore city). No real estate of individuals is exempt for State

¹Bagby's Annotated Code of Md., Vol. 3, Art. 81, Secs. 236-239 (Md. Laws, 1914, Ch. 841, Secs. 285-288).

²Ibid., Vol. 3, Art. 81, Secs. 18-19; Vol. 3, Art. 81, Sec. 245 (Md. Laws, 1908, Ch. 167; 1910, Ch. 480; 1914, Ch. 841, Sec. 244).

³Ibid., Vol. 8, Art. 81, Sec. 245 (Md. Laws, 1914, Ch. 841, Sec. 244).

⁴Ibid., Vol. 4, Art. 81, Sec. 208; City Charter of Baltimore, 1918 edition, Sec. 164A (Md. Laws, 1916, Ch. 709).

⁵Ibid., Vol. 8, Art. 81, Sec. 285 (Md. Laws, 1914, Ch. 841, Sec. 234).

⁶Under the Act of 1816, Ch. 656 (Bagby's Code, Vol. 4, Art. 81, Sec. 254), Perryville and Capitol Heights have exempted improvements and personal property from the direct town tax, while Garrett Park imposes a special rate of forty cents on such property. In these towns land only is subject to the full town rates.

and county purposes except family burying grounds¹ (and possibly real estate owned by an individual and used exclusively for religious purposes). There are four classes of real estate in Baltimore city, known as the urban, "suburban" and "rural," and the New Annex graduated rate, the rural property being taxed at one-third the regular city tax rate, and the suburban at two thirds. This "suburban" and "rural" property is located in the Old Annex (Act of 1888, chapter 98). Under the Act of 1918, chapter 82, about 60 additional square miles were added to the city's area, known as the New Annex. The tax rate in this territory, on real property and personal property (other than property subject to fixed rates under the general law) is a percentage of the full city rate, beginning with 60% for 1919 and increasing by 2% for each succeeding year. By 1939 all this property and also the "rural" and "suburban" property, of the Old Annex, will be subject to the regular city rate.²

The regular State tax is required to be paid on all real estate not exempt from taxation. There are certain special assessments or taxes which are imposed on land only, such as the special paving tax in Baltimore City, which is based on frontage. Such special assessments or taxes may be levied from time to time, also for particular improvements, such as the opening of streets, etc.

For details as to rates, assessments, etc., see separate tables giving county and town tax systems and rates. It will be observed from these tables that the towns in a number of cases have the power to make, and do make, separate assessments for purposes of town taxation, so that the same piece of property may have one valuation for State and county purposes and a different valuation for town purposes.³

¹Bagby's Code, Vol. 8, Art. 81, Sec. 4.

²For details of classification see Md. Laws, 1920, Ch. 721.

³See discussion of Dual Assessments, note, p. 7.

II PERSONAL PROPERTY

(a) TANGIBLE

Tangible personal property belonging to individuals is assessed to the owner where it is located.¹ The general State and local tax rates are levied upon all taxable tangible property.

The following tangible personal property belonging to individuals is exempt from State and local taxation:²

Household furniture to the extent of \$500;³ crops or produce of land in the hands of producer or his agent; provisions and feed in the hands of consumer; tools of mechanics or artisans; farming implements of farmers to extent of \$300; wearing apparel of every description except diamonds and other costly jewelry not habitually worn on the person; fish in hands of fishermen employed in catching, salting and packing same, or in hands of their agents. The tools, implements and machinery⁴ used in manufacturing may also be exempt if so determined by resolution of the County Commissioners of any county or by ordinance of the Mayor and City Council of Baltimore. The City of Baltimore has passed such an ordinance and the Commissioners of Anne Arundel, Baltimore, Carroll, Howard and Prince George's counties have passed such a resolution, so that this exemption applies there.

(b) INTANGIBLE

The intangible personal property belonging to individuals is assessed to the owner at his place of residence.⁵ Intan-

¹Bagby's Code, Vol. 2, Art. 81, Sec. 202 (Md. Laws, 1896, Ch. 120).

²Ibid., Vol. 3, Art. 81, Sec. 4, and Vol. 4, Sec. 7 (Md. Laws, 1914, Ch. 528, and 1916, Ch. 898).

³Any county may, by resolution, assess household effects for county purposes beyond \$100 in value up to \$500 (Bagby's Code, Vol. 4, Art. 81, Sec. 7, Md. Laws, 1916, Ch. 898). In Carroll, Cecil, Dorchester, Frederick, Harford, Kent, Prince George's, Queen Anne's and Worcester Counties, acting under the optional right given by the statute, the exemption of household effects from local taxes is limited to \$100, although the exemption from State taxes, to the extent of \$500, remains.

⁴The Court of Appeals has decided that all machinery is personal property, even if affixed to the building or ground, except machinery (so affixed) used in the operation of the building in which it is located. (Sugar Ref. Co. vs. Anne Arundel Co., 99 Md. 481.)

⁵Bagby's Code, Vol. 4, Art. 81, Sec. 208 (Md. Laws, 1916, Ch. 709). The taxable situs of trust property is explained in the "Foreword."

gible personal property is taxed at a uniform rate of fifteen cents per \$100 valuation for State purposes and thirty cents for local purposes,¹ making a fixed rate of forty-five cents per \$100 valuation. All bonds or evidences of debt issued by any private corporation of this State or by any public or private corporation of any other State, territory, district or foreign country or by any State (except the State of Maryland), territory, district or foreign country, and owned by residents of Maryland, are taxed at the above rates. The same rates also apply to all shares of stock in any bank (other than a national bank) or in any company or corporation, incorporated by or located and doing business in any other State, District of Columbia, territory or foreign country and owned by residents of Maryland. All of the securities taxed at the above rates are to be assessed at actual market value, except that where no interest or dividend is actually paid, no valuation shall be made.²

By a recent decision of the Court of Appeals,³ demand deposits in bank—whether interest bearing or not—have been declared to be exempt from taxation in Maryland.

All bonds, stocks and certificates of indebtedness of the State of Maryland, or of any county, city or municipal corporation or other political subdivision of the State are exempt from taxation (with certain unimportant exceptions). For all practical purposes, therefore, the stocks, bonds and certificates of indebtedness of Maryland, or any of its political subdivisions, are exempt from all State and local taxation in the hands of individuals.⁴ This is also true of all United States Government bonds or certificates of indebtedness. Mortgages on real estate located in Maryland are exempt from all State and local taxation except in Frederick county. In this county there is a county tax of 8 per cent. upon the gross amount of interest covenanted to be paid each year. The tax is collected from the mortgagee and applies only to mortgages on real estate located in the

¹The Court of Appeals has decided that where the owner resides in so incorporated town, one-half the thirty cents is payable to the town, the other half to the county. Frederick Co. vs. Frederick City, 88 Md. 656.

²Bagby's Code, Vol. 8, Art. 81, Sec. 214 (Md. Laws, 1914, Ch. 411).

³Baltimore vs. Machan, 182 Md. 618.

⁴Bagby's Code, Vol. 3, Art. 81, Sec. 4A (Md. Laws, 1914, Ch. 48).

county. There has been a gradual extension of the exemption from taxation of mortgages until there is now only one county which imposes such a tax.¹ For taxation of shares of stock of corporations incorporated by the State of Maryland, see Taxation of Corporations.

INHERITANCE TAXES²

There is a collateral inheritance tax of 5 per cent. on all estates, real, personal and mixed, passing either by intestacy or by will, deed, or otherwise (to take effect in possession after death of the grantor, deviser or donor) to any person or persons, body politic or corporate, in trust or otherwise, other than to the father, mother, husband, wife, child, or lineal descendant of the grantor, testator, donor or intestate. No estate, however, of less value than \$500 is subject to the tax.

There is also a tax on commissions allowed executors and administrators. As revised by Chapter 559 of the Laws of 1916, it amounts to 1 per cent on the gross value of the estate up to \$20,000, and one-fifth of 1 per cent. on so much of the estate as is in excess of \$20,000.³

INHERITANCE TAXES IMPOSED BY OTHER STATES

If a resident of Maryland dies, leaving property in other States, those entitled to the property, whether as heirs or by will, will, in all probability, have to pay an inheritance tax in the State or States where the property is located, as nearly all the States have some form of inheritance tax law. In fact, quite a number of States impose what are known as direct inheritance taxes—that is, the taxes are imposed on direct as well as on collateral heirs.

Many of the States impose a tax upon the shares of stock in corporations organized under the laws of such States

and owned by non-residents.¹ In these cases, before the shares can be transferred the inheritance tax must be paid to such States. For example, a resident of Maryland dies owning stock in corporations incorporated in New Jersey. Before this stock could be distributed to those inheriting from him, a tax would have to be paid to the State of New Jersey. Certain formalities would also have to be complied with, such as the filing of an inventory, making out returns and affidavits, and making a deposit for the payment of the tax in some cases. As these formalities, as well as the rates vary in the several States, it can be seen that a few shares of stock owned by a testator in several different corporations incorporated in as many different States might necessitate a great deal of labor and a considerable expense in securing the transfer of such stock. It is impossible to give an adequate summary or digest of the inheritance tax laws of the several States, for the laws of no two States are identical. It is important, however, for every investor to inquire before buying any securities, whether the State in which the company was incorporated imposes an inheritance tax on non-resident stockholders, and, if so, the rate of tax.

¹The shares of non-resident decedents held in "ordinary business corporations," chartered in Maryland, have been relieved of all inheritance taxation, by the Act of 1920, Ch. 545, which repealed (to that extent) the act under which an indirect inheritance tax was applied to such shares.

²Md. Laws, 1920, Ch. 582. To avoid evasion of the mortgage tax, judgments obtained in Frederick are taxed for State and local purposes. Elsewhere judgments are exempt.

³Bagby's Code, Vol. 2, Art. 51, Sec. 120 (Md. Laws, 1908, Ch. 695).

⁴Ibid., Vol. 4, Art. 51, Sec. 115.

TAXATION OF CORPORATIONS

Corporations are, by law, divided into certain classes according to the kinds of business in which the corporation is engaged. Corporations are taxed according to the class to which they belong, as it is recognized that the same system and method of taxation cannot properly and equitably be applied to all corporations. Maryland corporations may be classified as business corporations, banks, savings banks, public service corporations, foreign corporations, insurance companies and trust companies. The real estate of such corporations, with the exception of some special exemptions granted in the earlier charters, is assessed and taxed at its situs both for State and local purposes,¹ but the bonus tax, franchise tax and gross receipts tax do not apply to all corporations. Furthermore, the tangible personal property of corporations² is not assessed and taxed in the same manner as if it belonged to an individual. It is necessary, therefore, to treat each class of corporation separately. No attempt is made in this brief summary to consider charitable, religious or educational institutions,³ the property (other than investment property) of which is, by law, generally exempt from all regular taxes, but subject to special assessments, such as paving taxes, etc.

1. ORDINARY BUSINESS CORPORATIONS

Every corporation having a capital stock is declared to be an Ordinary Business Corporation, except public service corporations (including railroads, street railways, steamboat lines and all other common carriers, telegraph, cable, telephone, express, transportation, parlor car, sleeping car, turnpike, bridge, oil pipe line, sewerage disposal, electric light, heating, water and gas companies), building and loan

¹The real and personal property of railroads paying a tax on gross receipts is exempt under the general law from the direct State tax.

²Except non-stock corporations. For special treatment of railroad property, see post, p. 26.

³By Ch. 409 of the Acts of 1920, the endowment funds of hospitals, colleges, etc., are exempt, if given by non-residents and not invested in real estate.

associations, insurance companies, safe deposit and trust companies, guarantee and fidelity companies, and banking or moneyed institutions.

All ordinary business corporations are subject to the following taxes:

- (a) Local and State tax on real property.
- (b) Local and State tax on tangible personal property, apportioned in a special manner.
- (c) Local and State tax on intangible personal property.
- (d) Bonus or organization tax.
- (e) Annual franchise tax.

(a) REAL PROPERTY

A business corporation owning real property in any city, town or county in the State of Maryland is subject to taxation at the situs of such property in the same manner and at the same rates as an individual owning similar property.¹

(b) TANGIBLE PERSONAL PROPERTY

All tangible personal property² in the State belonging to ordinary business corporations, exclusive of manufacturing machinery situated in any city or county in which, by law or ordinance, such machinery has been made exempt from county or municipal taxation, is valued and assessed on annual returns by the State Tax Commission. The whole personal assessment thus made is apportioned among the several counties and Baltimore city by the State Tax Commission in the proportion which the number of shares of stock of such corporation held by residents of such counties or said city bears to the total number of shares of stock of such corporation outstanding. Shares of such corporations held by non-residents of the State are treated, for purposes of the apportionment, as if held by residents of the county or city where the main office of such corporation in this State for the transaction of business is actually located.

¹Md. Laws, 1920, Ch. 232.

²Manufacturers and manufacturing corporations located in Baltimore City have been exempted from local taxation on their raw materials on hand, manufactured products in the hands of the manufacturers and on all personal property of every description, and used entirely or chiefly in connection with manufacturing in Baltimore City. State taxes remain payable on such property. See Act 1918, Ch. 82, Sec. 10. City ordinance No. 462 of March 6, 1919.

When the apportionment has been made, the county and municipal taxes thereon shall be paid by the corporation to the officers authorized to collect county and municipal taxes at the residence of such stockholders at the tax rates fixed by the county and municipality, respectively. State taxes, at the regular rate fixed by statute for the current year, are payable on such assessment, directly to the State Treasurer, bills being rendered through the State Comptroller. The rates of taxation are those which apply to real estate.¹

(c) INTANGIBLE PERSONAL PROPERTY

Bonds, shares of stock and securities, as enumerated in Art. 81, Sec. 214, of Bagby's Code (Vol. 2), owned by an ordinary business corporation shall be valued and assessed for taxation in the same manner and at the rates prescribed in said Article as if owned by a natural person; that is, thirty cents for local purposes and fifteen cents for State purposes.² The assessment is made by the local taxing authority at the place of principal office.

(d) BONUS OR INCORPORATION TAX

Every ordinary business corporation of the State is required, at the time of incorporation, to pay to the State Tax Commission a bonus tax of twenty cents for every \$1,000 of the amount of its authorized capital stock, up to \$1,000,000; \$150 for every \$1,000,000 or fractional part thereof in excess of \$1,000,000 up to \$5,000,000; and \$20 for every \$1,000,000 or fractional part thereof in excess of \$5,000,000; but in no case shall the bonus tax be less than \$20.00.³ The same rate is to apply to any subsequent increase in the authorized capital stock of any corporation, but in no case shall such payment be less than \$20.00.⁴ Where the par value of shares is not indicated, the par value is assumed to be \$100 for the purpose of the bonus tax.⁵ In the case of the consolidation of existing corporations to form a new corporation, the bonus tax only applies

¹Md. Laws, 1920, Ch. 232.

²Ibid. For enumeration of securities, etc., see Taxation of Individuals.

³Ibid., Vol. 4, Art. 23, Sec. 88A (Md. Laws, 1918, Ch. 466, Sec. 88A).

⁴Bagby's Code, Vol. 4, Art. 23, Sec. 88A (Md. Laws, 1918, Ch. 466).

⁵Md. Laws, 1920, Ch. 545, Sec. 84A.

to the capital stock in excess of the aggregate amount of the authorized capital stock of the consolidating corporations.

(e) ANNUAL FRANCHISE TAX¹

Every business corporation of the State, except charitable, benevolent and fraternal institutions, is required to pay to the State Treasurer, on or before the first day of May in each year, a tax for its franchise to be a corporation, at the following rates on the amount of its capital stock issued and outstanding on the first day of the preceding January:

- \$10 for first \$5,000 or less;
- \$1 for every additional \$1,000 or fractional part thereof in excess of \$5,000 up to \$50,000;
- \$1 for every additional \$2,000 or fractional part thereof in excess of \$50,000 up to \$100,000;
- \$20 for any additional capital up to \$250,000;
- \$20 for any additional capital stock over \$250,000 and up to \$500,000;
- \$30 for any additional stock above \$500,000 up to \$1,000,000;
- \$50 for every \$1,000,000 or fractional part thereof up to \$10,000,000;
- \$100 for every \$5,000,000 or fractional part thereof in excess of \$10,000,000.

For the purposes of the franchise tax, the total authorized capital stock shall be taken as issued, unless, on or before the first day of March in each and every year, the corporation shall file with the State Tax Commission an affidavit of an officer of the corporation, showing the actual number of shares outstanding as of the first day of the preceding January.

The State Comptroller is required to send a bill for the franchise tax to each corporation on or before the first day of July of each year, and the tax is payable on or before the first day of September following, and, if not paid, bears interest after that date. If the tax is not paid before the first day of November following, a penalty of 10 per cent. on the amount thereof is to be added and the bill placed in the hands of the Attorney-General for collection by suit in the name of the State, and the failure of any corporation to

¹Ibid., Vol. 4, Art. 23, Sec. 88D (Md. Laws, 1918, Ch. 466).

pay such tax, interest and penalty constitutes a cause for forfeiture, for which dissolution proceedings may be instituted.¹ Where the par value of shares is not indicated, the par value is assumed to be \$100, but only for the purpose of the franchise tax.² One-half of the franchise tax is retained by the treasurer for the use of the State and the other half is paid by him to the counties or Baltimore city, apportioned according to the number of shares held by the residents of such counties or city, non-residents of the State being treated for this purpose as residents of the locality of principal office.³

The payment of any or all of the above taxes is not to be construed to exempt any corporation from the payment of any license tax or charge imposed by law. For example, if a corporation engages in the business of merchant, it would be required to pay the same license fee or charges as an individual engaged in a similar business.⁴

No corporation can hereafter be dissolved by any decree of any court of this State, until all State taxes have been paid.⁵

2. FOREIGN CORPORATIONS

The term, "foreign corporation," as defined in the Maryland law means every corporation, association or organization, except a national bank, which has been organized or chartered under laws other than those of this State.⁶ Foreign corporations are prohibited from engaging in any business not lawful for domestic corporations, and every foreign corporation doing business in the State is deemed to have assented to all the laws of the State.⁷

(a) REAL PROPERTY

Every foreign corporation, whatever the nature of its business, is subject to taxation upon its real property situated in this State, as if it belonged to a natural person.⁸

¹Bagby's Code, Vol. 4, Art. 23, Sec. 38D (Md. Laws, 1918, Ch. 466).

²Md. Laws, 1920, Ch. 545, Sec. 94A.

³Bagby's Code, Vol. 9, Art. 23, Sec. 98E (Md. Laws, 1914, Ch. 324, Sec. 88E).

⁴Ibid., Sec. 32F (Md. Laws, 1914, Ch. 934).

⁵Md. Laws, 1920, Ch. 236.

⁶Bagby's Code, Vol. 1, Art. 23, Sec. 90 (Md. Laws, 1908, Ch. 240, Sec. 85).

⁷Ibid., Sec. 91.

⁸Ibid., Sec. 97.

(b) TANGIBLE PERSONAL PROPERTY

The tangible personal property of a foreign corporation situated in the State is taxable at the same rates by the same officials, and in the same manner and place as if owned by a natural person.¹

(c) ANNUAL FRANCHISE TAX

Every foreign corporation, except railroad companies, telegraph or cable companies, express or transfer companies, oil or pipe line companies, title insurance companies, electric light or gas companies, electric construction companies, telephone companies, parlor car or sleeping car companies, safe deposit companies, trust companies, national banks, life, fire, marine, casualty and other insurance companies, and guarantee and fidelity companies or any corporation paying a gross receipts tax, which maintains an office and regularly exercises its franchises in this State, shall at the time of filing its annual certificate with the State Tax Commission before the first day of March in every year, pay to the State Treasurer an annual franchise tax of \$25 for every full \$50,000 of capital employed by it in the State up to \$500,000, but in no case less than \$25; if such capital is more than \$500,000 and not more than \$5,000,000, then an additional amount equal to one-fortieth of one per cent. on the excess; if more than \$5,000,000, then an additional amount at the rate of \$30 for every \$1,000,000 of such last named excess.²

If any foreign corporation fails to pay the franchise tax, the State Comptroller is required to place the tax bill in the hands of the Attorney-General for collection by suit, and the officers and agents of such corporation are liable to a fine of \$200, and the corporation is prevented from maintaining any suit in the courts of the State until the tax has been paid.³

¹Ibid., Sec. 97.

²Bagby's Code, Vol. 4, Art. 23, Sec. 95 (Md. Laws, 1918, Ch. 469, Sec. 2) and Md. Laws, 1920, Ch. 235.

³Ibid., Secs. 94 and 96.

3. BANKS

(a) REAL PROPERTY

The real property belonging to any bank, State or national, is assessed by the local assessing authorities where such property is located,¹ and is subject to taxation for county and municipal purposes at the general rate of taxation prevailing in the political sub-division in which it is located, and is also subject to the regular State tax rate. The real property is assessed against the bank and not against the shareholders and the taxes thereon are paid by the bank.²

(b) PERSONAL PROPERTY

The shares of stock of any State or national bank located and doing business in the State are assessed as of January 1st, by the State Tax Commission, on annual returns by the bank. In determining the value of the shares the Commission "takes into consideration," but is not necessarily controlled by, the capital stock paid in and the surplus and undivided profits, and from this valuation deducts the assessed value of the real property belonging to such bank and the assessed value of all other property or investments held or owned by such bank and authorized to be deducted by Chapter 124 of the Acts of 1908³ (tax-paying shares of other Maryland corporations and Baltimore city stock of certain specified issues). The remainder is then divided by the number of shares of capital stock outstanding, for the purpose of determining the taxable value of each share, and there shall be paid on such valuation the regular rate of taxation for State purposes and a tax of one per cent. for all county, city and municipal taxation. The one per cent. tax is to be paid by the bank at the place of residence of the shareholders, and when the same shares are subject to taxation by more than one jurisdiction (e. g., by a town and county), the one

¹The assessment for town purposes cannot exceed the assessment for State and county purposes. (Decision by Circuit Court of Allegany County (per Boyd, C. J.) in *First National Bank vs. Cumberland*, decided in 1907.)

²Bagby's Code, Vol. 2, Art. 81, Sec. 2 (Md. Laws, 1904, Ch. 212).

³Commonly referred to as the Gans Act.

per cent. tax is to be apportioned among the different jurisdictions in the proportion which the rate of each jurisdiction bears to the aggregate of the rates of such jurisdiction.¹ The tax on the shares of non-residents is to be paid where the bank is located as in the case of other Maryland corporations, whose shares are taxable.²

The personal property of such banks is exempt from direct taxation, except the shares of certain classes of Maryland corporations, which, however, are allowed as credits at their assessed taxable value, against the valuation of the shares of the bank owning the same.

(c) BONUS OR INCORPORATION TAX

Banks pay a bonus tax at the same rate as that applicable to ordinary business corporations.

4. SAVINGS BANKS

(a) REAL PROPERTY

The real property of any savings bank, institution or corporation is to be assessed and taxed as other real property belonging to other corporations in the State.³

(b) FRANCHISE TAX

Every savings bank, institution or corporation organized for receiving deposits of money and paying interest thereon is required to pay annually a franchise tax of one-quarter of one per cent. on the total amount of deposits held by it. On or before March 1st each year the proper officer of every savings bank, institution or corporation is required to report, under oath, to the State Tax Commission, the total amount of deposits held by it on January 1st preceding. It is the duty of the State Tax Commission, on or before June 1st, to calculate the amount of the franchise tax to be paid by said savings bank, and to apportion one-fourth of it to the State

¹Md. Laws, 1920, Ch. 64.

²Ibid., Vol. 2, Art. 81, Sec. 202 (Md. Laws, 1896, Ch. 120, Sec. 176).

³Bagby's Code, Vol. 2, Art. 81, Sec. 91 (Md. Laws, 1886, Ch. 242).

and three-fourths to the county or city of Baltimore in which such bank may be located. It is also the duty of the State Tax Commission to certify the amount due the State to the State Comptroller and the amounts due the counties and city of Baltimore to the County Commissioners and the Appeal Tax Court respectively. The franchise tax becomes due and payable as other State, county and city taxes, and if in arrears bears interest as other taxes, and no other tax shall be laid on such bank in respect to such deposits.¹ The payment of the franchise tax shall not be construed as granting exemption from taxation on the shares of any bank or other corporation, or any other property taxable under the laws of the State, by reason of its ownership by a savings bank.²

5. PUBLIC SERVICE CORPORATIONS

A. Railroads³

(a) REAL PROPERTY

The real property of railroads operated by steam is assessed and taxed for county and municipal purposes in the same manner and place as if owned by individuals. The assessments of such property are made by the local assessing authorities, but no extra assessment can be made on account of tunnels and bridges; these are to be assessed at the same rate as any other equal portion of the road.⁴ There is no direct State tax on the real property of railroads, the State tax on gross receipts being considered in lieu thereof.

(b) TANGIBLE PERSONAL PROPERTY

The tangible personal property of railroads is assessed and taxed for county and municipal purposes in the same

¹Bagby's Code, Vol. 2, Art., 81, Sec. 31.

²Ibid., Sec. 92 (Md. Laws, 1890, Ch. 491).

³Railroad companies are not subject to bonus tax.

⁴Ibid., Vol. 1, Art. 23, Secs. 213 and 222, and Art. 81, Sec. 193 (Md. Laws, 1896, Ch. 149, and 1913, Ch. 517). Sec. 322 provides that a steam railroad may change its motive power, but that this will not affect the method of taxation; but a road changing to steam becomes subject to the method of taxing railroads operated by steam.

manner and place as real property belonging to them.¹ The rolling stock attributable to the State is assessed where the principal place of business is located, but the assessment as thus made is to be reported to the State Tax Commission and the amount of such assessment divided or apportioned among the several counties and the City of Baltimore in proportion to the mileage of the railroads located in such counties and city.² There is no direct State tax on the personal property of railroads.

(c) INTANGIBLE PERSONAL PROPERTY

Bonds, shares of stocks and securities, as enumerated in Art. 81, Sec. 214 of Bagby's Code, owned by a railroad company are assessable and taxable at the place of principal office (but for local purposes only) in the same manner and at the same rate as if owned by an individual, viz., at thirty cents per \$100 of assessed valuation.

(d) GROSS RECEIPTS TAX

An annual franchise tax is imposed upon the gross receipts of all railroad companies operated by steam power doing business in the State, this tax being as follows:³

One and one-quarter per cent. on first \$1,000 per mile of gross earnings, or on total earnings of less than \$1,000 per mile.

Two per cent. on gross earnings from \$1,000 to \$2,000 per mile.

Two and one-half per cent. on gross earnings in excess of \$2,000 per mile.

Where a part of the railroad is in another State and part in this State, a statement is to be given showing the total gross receipts over its whole line, its total mileage and the mileage in this State. The gross receipts on which the tax must be paid is the proportion of the total gross receipts as the length of the line in this State bears to the total mile-

¹Ibid.

²Bagby's Code, Vol. 2, Art. 81, Secs. 202 and 212 (Md. Laws, 1896, Ch. 120, Sec. 173, and Ch. 140, Sec. 199).

³Ibid., Vol. 4, Art. 81, Sec. 167 (Md. Laws, 1916, Ch. 469).

age. The shares of stock of railroad companies which pay the gross receipts tax are not taxable for State purposes, and the shares of stock of such companies which pay county and municipal taxes on real and personal property are not taxable for county and municipal purposes.¹

B. Freight Line Companies

There is an annual State tax of two per cent. on the gross earnings of freight line companies operating in the State, the gross earnings to be the total receipts on all business beginning and ending in the State and a proportion based upon the proportion of mileage over which such business is done of all earnings passing through, into, or out of the State. This gross receipts tax is in lieu of all taxes upon all property of such freight line companies.²

C. Other Public Service Corporations³

(Domestic telegraph, cable, express, parlor car, sleeping car, telephone, oil pipe line, electric light and gas companies.)

(a) REAL ESTATE

The real estate of any of the above companies is subject to assessment and taxation for State and local purposes in the same manner and place, and to the same extent as if owned by an individual.⁴

(b) PERSONAL PROPERTY

The shares of stock of any of the above-mentioned corporations, under the theory of the law, represent all the property of the company, and these shares are valued and assessed by the State Tax Commission to the owners thereof (with the same credits allowed to banks), and the shares are taxable at the places of residence of the owners at the regular State, county and municipal rates.⁵ It is provided

¹Bagby's Code, Vol. 3, Art. 81, Sec. 162 (Md. Laws, 1914, Ch. 528), and Vol. 4, Art. 81, Sec. 162 (Md. Laws, 1914, Ch. 107).

²Ibid., Vol. 4, Art. 81, Sec. 186E (Md. Laws, 1916, Ch. 676).

³Bridge, steamboat, water, street railway, turapika, sewage disposal, heating and refrigerating companies are taxed the same as the public service corporations mentioned above, with the exception of the gross receipts tax. In some special instances a gross receipts tax is payable as a local tax, in addition to other taxes. An instance of this is the so-called park tax on street railways in Baltimore City.

⁴Bagby's Code, Vol. 3, Art. 81, Sec. 2 (Md. Laws, 1904, Ch. 212).

⁵Bagby's Code, Vols. 3 and 4, Art. 81, Sec. 162.

however, that the valuation of the shares, in the aggregate, shall not be less than the full value of the tangible real and personal property held in the State, the object being to insure an assessment at least as high as it would be if the same property were held by an individual.¹ Shares owned by non-residents are taxable where the corporation has its principal place of business.²

(c) BONUS OR ORGANIZATION TAX

Every one of the above-mentioned corporations is required, at the time of its incorporation, to pay the bonus tax required of ordinary business corporations.³

(d) GROSS RECEIPTS TAX

These companies are all subject to an annual State franchise tax as follows:⁴

Two and one-half per cent. on the gross receipts of telegraph, cable, express, parlor car and sleeping car companies.

Two per cent. on the gross receipts of telephone and oil pipe line companies.

One and one-half per cent. on gross receipts of gas companies.

One per cent. on gross receipts of electric light companies.

If part of the lines or cars of any of the above-mentioned companies is in this State and part in another State, the proportion of the gross receipts arising from business done in this State shall be determined in the same manner as for railroads or in some other mode satisfactory to and required by the State Tax Commission. The same provision would apply to any unincorporated association, partnership, or individual engaged in any of these branches of business.⁵

¹Ibid., Art. 81, Sec. 159.

²Ibid., Sec. 202 (Md. Laws, 1896, Ch. 130).

³Ibid., Vol. 4, Art. 23, Sec. 88A (Md. Laws, 1918, Ch. 466), or see ante, p. 20.

⁴Ibid., Vol. 4, Art. 81, Sec. 167 (Md. Laws, 1918, Ch. 469).

⁵Bagby's Code, Vol. 4, Sec. 167.

6. MISCELLANEOUS CORPORATIONS

A. Safe Deposit, Security, Fidelity, Guarantee and Trust Companies

(a) REAL PROPERTY

The real property belonging to any of the above-mentioned companies is to be assessed and taxed in the same manner and place and at the same rates as if owned by an individual.¹

(b) PERSONAL PROPERTY

The president, cashier or other chief officer of any of the above companies must make a report to the State Tax Commission by March 1st of each year, giving the number of shares of capital stock, the par value of each share, with such information in regard to the value of the same as may be required by the Commission, including the amount of capital stock paid in, surplus, and undivided profits, the report to be as of January 1st preceding. There is a flat penalty of \$5, with an additional penalty of \$1 for each period of ten days or fractional part thereof up to June 1st, for failure to make the report to the Tax Commission; and on June 1st there is a further flat penalty of \$10, with an additional penalty of \$1 for each period of ten days of fractional part thereof until the report is filed or the assessment is made without report. The Tax Commission is to report the assessment of the shares to the several counties and the City of Baltimore, and the shares are subject to taxation for State and local purposes to the holders at their respective places of residence at the regular local rates,² except trust companies, which pay the regular State tax and one per cent. for all county, city and municipal taxation, just as in the case of banks.³ The State taxes are payable by the corporation directly to the State Treasurer. The local

¹Ibid., Vol. 2, Art. 51.

²Bagby's Code, Vol. 2, Art. 51, Sec. 155; Vol. 4, Art. 51, Sec. 155-A (Md. Laws, 1918, Ch. 394; Md. Laws, 1920, Ch. 386).

³Md. Laws, 1920, Ch. 64.

taxes are also payable by the corporation, which is given a lien against the shares.

Each of the above companies is also required to submit to the State Tax Commission a detailed report, under oath, of all securities and investments of every kind held by it in trust or otherwise for any person, corporation or trust estate in order that the said investments may be assessed for State, county and municipal taxation.¹

(c) GROSS RECEIPTS

There is an annual State franchise tax of 2½ per cent. on the gross receipts from business done in Maryland of Safe Deposit and Trust Companies. There is a similar tax of 2 per cent. on the gross receipts of Guarantee, Fidelity and Title Insurance Companies.²

(d) BONUS TAX

Each of the above companies, at the time of its incorporation, is required to pay the bonus tax required of ordinary business corporations.³

B. Building and Homestead Associations

The shares of building and homestead associations incorporated under the laws of the State are not subject to taxation to the extent that such shares represent investments in cash, fixtures, loans or hypothecated stock, judgments, decrees and mortgages on real or leasehold estate.⁴ These associations are also exempt from the payment of the bonus tax.⁵

¹Ibid., Vol. 2, Art. 51, Sec. 155 (Md. Laws, 1890, Ch. 544, Sec. 183-A).

²Ibid., Vol. 4, Art. 51, Sec. 167 (Md. Laws, 1918, Ch. 469).

³See ante, p. 20, or Bagby's Code, Vol. 4, Art. 26, Sec. 66A (Md. Laws, 1918, Ch. 466).

⁴Bagby's Code, Vol. 4, Art. 23, Sec. 136, and Art. 31, Sec. 211 (Md. Laws, 1916, Ch. 312 and 226).

⁵Bagby's Code, Vol. 4, Art. 23, Sec. 33A (Md. Laws, 1918, Ch. 466).

C. Insurance Companies

A. Domestic Insurance Companies

(a) REAL AND PERSONAL PROPERTY

Insurance companies having no capital stock are taxed on their real and personal properties in the same manner and at the same rates as if owned by an individual.¹

The real estate and shares of other domestic insurance companies are assessed and taxed as in the case of surety companies.²

(b) LICENSE FEES

Every domestic company issuing policies of insurance for accident, health, plate glass, burglary, employers' liability, steam boiler and surety is required to pay an annual license fee of \$1,500 to the State Insurance Commissioner, and every title insurance or mortgage guarantee company is required to pay a similar fee of \$500 annually.³ Every domestic insurance company is required to pay for each of its agents and solicitors an annual registration fee of 50 cents.⁴

(c) BONUS TAX

Every insurance company incorporated under the laws of the State is required to pay the bonus tax as other Maryland corporations.⁵

B. Foreign

(a) REAL AND PERSONAL PROPERTY

The real and tangible personal property of foreign insurance companies is taxed in the same manner as similar property owned by foreign business corporations.⁶

¹Bagby's Code, Vol. 2, Art. 81, Sec. 2 (Md. Laws, 1904, Ch. 212).

²Except that an additional credit of mortgages on real or leasehold property in Maryland is allowed in fixing the taxable value of the shares of fire insurance companies. (Md. Laws, 1914, Ch. 197.)

³Bagby's Code, Vol. 4, Art. 23, Sec. 189 (Md. Laws, 1916, Ch. 526).

⁴Ibid., Sec. 184D (Md. Laws, 1916, Ch. 265).

⁵See ante, p. 20, or Bagby's Code, Vol. 4, Art. 23, Sec. 88A (Md. Laws, 1916, Ch. 466).

⁶Bagby's Code, Vol. 1, Art. 23, Secs. 90 and 97 (Md. Laws, 1908, Ch. 240).

(b) GROSS RECEIPTS TAX¹

A gross receipts tax is imposed on the premiums on policies written in the State by foreign insurance companies, this tax being as follows:

2 per cent. on premiums on policies of companies writing fire, marine or inland insurance.

1½ per cent. on premiums on policies of all other insurance companies.

2% on the gross premiums or deposits of reciprocal or inter-insurance exchanges.

The law also provides for retaliatory taxation against companies whose home States impose higher charges.

(c) LICENSE FEES²

Foreign life insurance companies doing business in the State are required to pay an annual license fee of \$300 to the Insurance Commissioner, and all other foreign insurance companies are required to pay a like license fee of \$100 per year; also the following:

For every general agent of a foreign insurance company, \$10 per year;

For every policy-writing agent of a foreign fire or marine insurance company, \$10 per year;

For every solicitor of a foreign fire or marine insurance company, \$5 per year;³

For every solicitor of any foreign insurance company other than fire and marine, \$2 per year;

\$25 with each annual statement filed with the State Insurance Commissioner;

\$2 with each abstract of annual statement for publication;

\$30 per \$1,000,000 of life insurance policies valued by Insurance Commissioner;

20 cents per folio of any paper filed in the insurance department, and \$1 for affixing official seal and certifying the same.

¹Bagby's Code, Vol. 4, Art. 23, Sec. 184 (Md. Laws, 1916, Ch. 265, and Md. Laws, 1920, Ch. 266).

²Ibid.

³The companies of States which charge solicitors of Maryland companies more than \$5 shall pay the same fees as charged by their States. (Bagby's Code, Vol. 4, Art. 23, Sec. 184.)

The attorney for reciprocal or inter-insurance exchanges is required to pay a license fee of \$25, and a further fee of \$5 for each agent or solicitor of any such company issuing contracts or coverage against loss by fire, and a fee of \$2 for coverage other than fire.¹

D. Cemetery Companies

Cemetery companies which do not accumulate profits for any purpose, except for the maintenance and improvement of such cemeteries, are exempt from taxation, but if they operate for profit they are subject to taxation in every respect as an ordinary business corporation.²

DISTILLED SPIRITS

Distilled spirits are assessed and taxed as personal property, the assessment being made by the State Tax Commission. It is made the duty of each distiller and of every owner or proprietor of a warehouse in which distilled spirits are stored, and of every person or corporation having custody of such spirits, to report to the State Tax Commission on March 1st of each year the amount of such spirits on hand as of January 1 preceding. The Tax Commission, after due notice, assesses the spirits for taxation and sends copy of said assessment to the Appeal Tax Court of Baltimore city and to the respective Boards of County Commissioners in the counties where the distilleries are situated. State and local taxes, at the full property rates, are payable thereon to the local collectors.

If the distiller is a corporation, it is taxable also as an ordinary business corporation, but there is no double tax on distilled spirits.³

¹Md. Laws, 1920, Ch. 266.

²Bagby's Code, Vol. 2, Art. 81, Secs. 4 and 5 (Md. Laws, 1906, Ch. 464, and 1910, Ch. 446); Vol. 3, Art. 23, Sec. 55-B (Md. Laws, 1914, Ch. 324).

³Bagby's Code, Vol. 2, Art. 81, Secs. 219-220 (Md. Laws, 1892, Ch. 704; 1900, Ch. 820); Vol. 4, Art. 81, Secs. 219 and 220 (Md. Laws, 1918, Ch. 214).

STATE LICENSES

Licenses on the following businesses, etc., are imposed and collected annually for the use of the State. These fees are collected by the clerk of the Circuit Courts of the respective counties and the clerk of the Court of Common Pleas of Baltimore city. Licenses generally expire May first. The fees are uniform throughout the State except where otherwise indicated. To the regular license fee is to be added in nearly every case the clerk's fee of fifty cents and the sheriff's fee of fifty cents, making a total of \$1.00.

	<i>License</i>
Animal or Curiosity Show (Baltimore city).....	\$50.00
Animal or Curiosity Show (county).....	25.00
Billiards—first table.....	10.00
Billiards—each additional table.....	5.00
Bill Broker.....	50.00
Bowling Saloon—first alley.....	25.00
Bowling Saloon—each additional alley.....	20.00
Carnival.....per week	100.00
Cash Register and Adding Machine Co.....	100.00
Check Room—rate less than ten cents.....	20.00
Check Room—rate ten cents or more.....	40.00
Chesapeake Bay Fishery.....	5.00
Storage Warehouses:	
Cities less than 10,000.....	\$30.00
Cities 10,000 to 20,000.....	50.00
Cities 20,000 to 50,000.....	75.00
Cities over 50,000.....	150.00
Theatre—Baltimore city.....	200.00
Theatre—for counties.....	50.00
Tobacco—Wholesale—Non-resident (Baltimore city).....	50.00
Tobacco—Wholesale—Non-resident (for each county).....	10.00
Trading Stamp Companies.....	1,500.00
Trading stamps used by manufacturers for own goods.....	50.00
Typewriting Machine (dealer or company).....	10.00

MISCELLANEOUS

The State Comptroller collects the following licenses annually:

Fish—Purse net.....	\$25.00
Oyster-dredging (per gross ton of boat) ¹	2.85
The State also receives one-third of the following licenses, which are collected annually by the clerks of the Courts:	
Oysters—tonging.....	\$3.50
Clams (Somerset County only).....	1.50

¹If boat is of less than four tons the license fee is \$8.00.

STATE LICENSES—Continued

TRADERS' LICENSES¹

(Wholesale and Retail Merchants)

Where average value of stock in trade is not more than \$1,000.... \$15.00
Where average value is

\$1,000 to \$1,500.....	18.00
1,500 to 2,500.....	20.00
2,500 to 4,000.....	25.00
4,000 to 6,000.....	30.00
6,000 to 8,000.....	40.00
8,000 to 10,000.....	50.00
10,000 to 15,000.....	65.00
15,000 to 20,000.....	80.00
20,000 to 30,000.....	100.00
30,000 to 40,000.....	125.00
40,000 to 50,000.....	150.00
50,000 to 75,000.....	200.00
75,000 to 100,000.....	250.00
100,000 to 150,000.....	300.00
150,000 to 200,000.....	350.00
200,000 to 300,000.....	400.00
300,000 to 400,000.....	500.00
400,000 to 500,000.....	600.00
500,000 to 750,000.....	750.00
Over 750,000.....	800.00

Female Traders (only where stock does not exceed \$300)..... 6.00
Cigarettes..... \$25.00
Circus Exhibition (Baltimore city)..... 100.00
Circus Exhibition (county)..... 50.00

Cleaning and Dyeing:

Less than five employees.....	5.00
Five to ten employees.....	15.00
Ten to fifteen employees.....	50.00
More than twenty employees.....	100.00
Commission, Mercantile and Mutual Protective Agencies.....	100.00
Construction Firms ² (non-resident).....	50.00
Construction Firms, resident.....	10.00
Crabbers.....	1.00
Crab Packers.....	10.00
Crab Dealers.....	5.00
Detective Agencies and Agents.....	100.00
Employment Agencies.....	10.00
Exchange Brokers.....	100.00

Farm Machinery—wholesale:

Cities under 10,000.....	50.00
Cities 10,000 to 50,000.....	100.00
Cities over 50,000.....	200.00

¹The additional charge for clerk's fee, sheriff's fee and affidavit is \$1.10 in all cases.
²The same license must be paid in each county in which the firm operates, but no fee is required where the firm's business does not exceed \$5,000 per year.

STATE LICENSES—Continued

Garages:

Not over 1,600 square feet.....	15.00
1,600 to 2,000 square feet.....	20.00
2,000 to 3,000 square feet.....	30.00
3,000 to 4,000 square feet.....	55.00
4,000 to 5,000 square feet.....	75.00
5,000 to 7,500 square feet.....	125.00
Over 7,500 square feet and not over 10,000 square feet.....	200.00
For each additional 1,000 square feet.....	10.00

Gauger (Baltimore city)..... 100.00
Gypales..... 1,000.00
Hat Cleaning Establishment..... 10.00
Horse Dealer or Broker (Baltimore city)..... 50.00

(\$25.00 additional for each member of firm above two)
Horse or Jack (fee to be same as the highest charge for foal, but not less than \$10.00)

Intelligence Office..... 10.00

Itinerant Vender (see Peddler).

Junk Dealer:

Cities or counties 5,000 to 10,000.....	10.00
Cities or counties 10,000 to 50,000.....	20.00
Cities or counties over 50,000.....	30.00
Baltimore city.....	100.00

Laundries:

Less than five employees.....	5.00
Five to ten employees.....	15.00
Ten to twenty employees.....	50.00
More than twenty employees.....	100.00

Livery Stables..... 6.00
Merchandise Broker (Baltimore city)..... 18.75

Moving Pictures:¹

Less than 200 seats—five cents admission.....	30.00
200 to 300 seats—five cents admission.....	60.00
300 to 400 seats—five cents admission.....	70.00
400 to 500 seats—five cents admission.....	80.00
500 to 1,000 seats—five cents admission.....	90.00
Over 1,000 seats—five cents admission.....	100.00
Less than 200 seats—ten cents admission.....	50.00
200 to 300 seats—ten cents admission.....	75.00
300 to 400 seats—ten cents admission.....	100.00
400 to 500 seats—ten cents admission.....	150.00
500 to 1,000 seats—ten cents admission.....	225.00
Over 1,000 seats—ten cents admission.....	300.00

Oyster Packers..... 25.00
Pawnbroker (Baltimore city)..... 500.00
Pawnbroker (county)..... 100.00
Peddler²—Foot..... 100.00

¹If exhibitions are given not more than three nights a week the fees will be half those given. If the exhibition be given in conjunction with sale of patent medicine, the fee shall be \$50 per week.

²Does not apply to Anne Arundel, Cecil, Garrett and Prince George's counties. Licenses must be obtained for each county in which peddler sells.

STATE LICENSES—Continued

Peddler ¹ —one horse.....	\$150.00
Peddler ¹ —two horses.....	200.00
Peddler ¹ —motor vehicle.....	300.00
Petty Loan Broker.....	50.00
Plumbers and Gas Fitters:	
City less than 5,000.....	5.00
City 5,000 to 10,000.....	10.00
Cities over 10,000.....	15.00
Real Estate Broker—two members of firm.....	25.00
(For each additional member, \$25.00.)	
Restaurant:	
Cities less than 8,000.....	10.00
Cities over 8,000.....	25.00
Shipping Broker (Baltimore city).....	50.00
(\$50.00 additional agent or runner employed.)	
Shoe Shining Parlor—more than two chairs.....	10.00
Soda Water Fountains.....	25.00
Stevedore, Master (Baltimore city).....	25.00
Stock Broker.....	30.00

LIQUOR LICENSES

Although the State laws imposing licenses for sale of liquor have not been repealed, these licenses are omitted since the Federal Prohibition Amendment and the Volstead Act nullify these licenses.

MOTOR VEHICLES²

The following licenses or fees to be paid annually to the Commissioner of Motor Vehicles:

Pneumatic Tires—Sixty cents per horsepower for all motor vehicles having pneumatic tires. Minimum fee \$10.

Solid Tires—For each motor vehicle (not operating on regular route) equipped with solid tires, with a carrying capacity of not more than 1 ton, \$20; of not more than 2 tons, \$40; not more than 3 tons, \$60; not more than 4 tons, \$100; not more than 5 tons, \$150; not more than 6 tons, \$300; not more than 7 tons, \$500.

For electric solid tired vehicles, one-half of the above fees shall be charged.

Motor trucks used in the transportation of merchandise and operating on regular routes. Trucks weighing 3 tons or less, including the carrying capacity, are required to pay one-fifth of a cent per ton mile, multiplied by the total number of miles such vehicle will travel during the year; from 3 to 6 tons, two-fifths of a cent per ton mile; over 6 tons, three-fifths of a cent per ton mile. Permission to operate such vehicles must be secured from the Public Service Commission.

Trailers—\$10 per ton for each rubber-tired vehicle with a capacity of 1 ton or less, trailed or propelled by any motor vehicle, and \$20 for each

¹Does not apply to Anne Arundel, Cecil, Garrett and Prince George's counties. License must be obtained for each county in which peddler sells.

²Schedule of fees as revised by Acts of 1916, Chs. 199 and 304, and Ch. 506 of the Acts of 1920.

STATE LICENSES—Continued

additional ton or fraction thereof. Where the vehicle so trailed or propelled is equipped with two or more metal tires, the charge shall be double those specified. These fees do not apply to threshing outfits, hay balers and farming implements.

Tractors—\$25 for each tractor or traction engine, except those used for hauling threshing outfits, farming implements, etc., in which case there is no charge.

Auto Dealer—\$25 for first two sets of registration tags for manufacturer or dealer in motor vehicles (other than motorcycles), and \$15 for each additional set.

\$3 per annum for each additional special set of registration tags issued to manufacturer or dealer, to be used only on new vehicles being brought under their own power from a factory to a dealer in this State.

Motorcycle—\$5 for each motorcycle, and \$3 for side car. For bicycle with motor attachment, \$3.

Motorcycle Dealer—\$20 for first four registration tags for dealer in motorcycles and \$5 for each additional registration tag.

Jitney—Motor vehicles (jitneys) weighing less than 3,000 pounds and operating over regular routes and on regular schedules are required to pay one-twentieth of one cent per passenger seat, multiplied by the number of miles such vehicle will travel during the year; those weighing 3,000 to 7,000 pounds, one-fifteenth of one cent, and those weighing over 7,000 pounds, one-sixth of one cent, per passenger seat.

\$1.20 per horsepower for jitney busses not operating on regular schedules.

Chauffeur—Chauffeur's license \$3.

Operator—\$2 license for motor vehicle operator and \$1 for motorcycle operator. (Operators' licenses are not required to be renewed annually.)

Pupils—\$1 for person desiring to receive instructions in the operation of motor vehicle, such license good only when pupil is accompanied by a regularly licensed operator. It is limited to thirty days.

BALTIMORE CITY LICENSES AND SPECIAL CHARGES

Licenses for conducting the following businesses, etc., are required to be paid annually to the Collector of Water Rents and Licenses of Baltimore City, unless otherwise stated.

All licenses expire December 31st.

Bacon (sale from vehicles in markets).....	\$50.00
Bagatelle tables (each).....	10.00
Balls ¹	\$1.00 to 10.00
Billiard table (each).....	10.00
Bowling alley.....	50.00
Cab.....	3.00
Cars—street railway (each).....	5.00
Cart.....	2.00
Cart—package.....	1.00
Charcoal (sale from vehicle).....	2.00
Cheese (sale in markets).....	10.00
Circus (each performance).....	50.00
Codfish or Salmon—salted (sale in markets).....	10.00
Dancing Academies.....	5.00
Dog.....	2.00
Dog, renewal.....	1.00
Dog tag.....	.25
Employment Agency.....	25.00
Fruits (oranges, etc., in streets).....	2.00
Gasoline Stoves.....	10.00
Hack.....	5.00
Merchandise (women in market).....	5.00
Moving Picture Theatre.....	50.00
Musical Parties: ²	
(Admission fee twenty-five cents or less), per night.....	1.00
(Admission fee over twenty-five cents, but not over fifty cents), per night.....	3.00
(Admission fee fifty cents), per night.....	5.00
Night Soil Removers.....	2.50
Oil and fluid illuminants (sale of).....	1.00
Pawnbroker.....	200.00
Peddlers ³	7.00
the City Comptroller.....	2.00
Poles—telephone, electric, etc. (each).....	10.00
Pool table (each).....	5.00
Puddings (sale in markets).....	5.00
Sausage (sale in markets).....	2.00
Scows.....	20.00
Shuffle boards.....	5.00
Street Vendors—vegetables, etc., from wagon.....	5.00
From basket.....	2.00

¹The license fee is based on admission charge—\$1.00 when the admission is twenty-five cents; \$3.00 when over twenty-five cents and not over fifty cents; \$5.00 when over fifty cents and not over \$1.00, and \$10.00 when over \$1.00. The fee for fancy or masked balls is \$10.00 when there is a charge for admission.

²Meyer may grant free licenses where proceeds are intended for charitable purposes.

³Issued by Mayor to poor persons only. The license fee is payable at the office of

⁴Does not apply to the grower or producer who sells his own products.

BALTIMORE CITY LICENSES, Etc.—Continued

Theatre.....	50.00
Theatrical performances for gain: ¹	
Rope dancing or puppet shows, per week.....	15.00
Exhibition of living animals, per day or night.....	5.00
All other exhibitions, per week.....	5.00
Wagon—1-horse.....	2.00
2-horse.....	4.00
3-horse.....	6.00
4-horse.....	8.00
6-horse.....	12.00

Note.—In addition to the license fees mentioned above, an additional fee of not less than \$5.00 nor more than \$100.00 must be paid to the secretary of the Board of Police Commissioners for the special police fund (pension fund) for public dances, mask balls, boxing or athletic contests and entertainments of like kind, where an admission fee is charged. (Laws of 1906, Ch. 267; Baltimore City Code, 1906, Sec. 776 Ca.)

WATER RENTS

Water rates in Baltimore city are based on frontage of dwellings and are payable annually to the Collector of Water Rents and Licenses. They are due January 1st.

FOR DWELLINGS

The following are the rents or charges for dwellings:

12 feet and under.....	\$3.25
12 feet to 13 feet.....	5.00
13 feet to 14 feet.....	6.50
14 feet to 15 feet.....	7.50
15 feet to 16 feet.....	9.00
16 feet to 17 feet.....	11.50
17 feet to 18 feet.....	15.50
18 feet to 19 feet.....	17.00
19 feet to 22 feet.....	19.50
22 feet to 25 feet.....	22.00
25 feet to 30 feet.....	25.00
30 feet to 35 feet.....	27.50
35 feet to 40 feet.....	30.00
Over 40 feet.....	32.50

For stores and warehouses (not occupied as dwellings):

10 feet front or under.....	\$8.00
Over 10 feet and not over 20 feet.....	10.00
Over 20 feet and not over 30 feet.....	12.00
Over 30 feet and not over 40 feet.....	14.00
Over 40 feet and not over 50 feet.....	16.00
Over 50 feet and not over 60 feet.....	18.00
Over 60 feet.....	20.00

Also subject to additional miscellaneous fixture rates.

¹These fees do not apply to performances given in theatres which pay the annual license of \$50.00.

BALTIMORE CITY LICENSES, ETC.—Continued

MISCELLANEOUS WATER RATES¹

Bakeries.....	\$4.00
Bath tubs, each.....	5.00
Bars.....	6.50
Barber Shops (not over 4 chairs).....	5.00
Barber Shops (over 4 chairs).....	8.00
Bottlers.....	13.00
Carriages, each.....	2.00
Churches (not over 500 seating capacity).....	3.25
Churches (over 500 seating capacity).....	6.50
Closets, continuous.....	10.00
Closets, automatic.....	5.00
Closets, manual.....	2.50
Dairies.....	6.50
Drug Stores.....	4.00
Dyeing establishments.....	6.50
Fixtures for washing pavements (except dwellings).....	4.00
Fountains, display or ornamental.....	13.00
Florists.....	13.00
Garages ²	13.00
Gas engines, each.....	13.00
Laundries.....	6.50
Lavatories or Wash Basins.....	2.00
Lunch Rooms.....	6.50
Motor (water) and first two fans.....	32.50
Each additional fan.....	6.50
Pickling Houses.....	13.00
Pipe Organ, hydraulic.....	13.00
Photographers.....	13.00
Schools (under 100 seating capacity).....	6.50
Schools (over 100 seating capacity).....	10.00
Shower Baths.....	3.00
Slaughtering Houses or Butchers.....	13.00
Soda Fountains.....	6.50
Spigots, not part of a fixture.....	2.00
Stables ³	3.50
Steam Boilers, per horsepower.....	10.00
Private watering troughs or tubs.....	10.00
Urinals, continuous.....	10.00
Urinals, automatic.....	5.00
Urinals, manual.....	2.00

¹These charges do not apply where meters are installed. They are additional, however, to flat rates based on frontage of building (except in the case of churches). Mixed property (partly dwelling and partly business) takes an annual front foot dwelling rate, with fixture rates in the business portion, and a special business rate, if any.

²Public and private garages with direct water facilities from main or house supply pipe at horizontal rate of \$1.50 per annum for each 100 square feet of active garage area or fraction thereof, exclusive of office, shop, show-room and store-room spaces, with extra charges as given above for miscellaneous fixtures.

Garages having no direct supply, but located on lots of properties whose water facilities are available for garage purposes, a horizontal rate of fifty cents per annum for each 100 square feet of active garage area or fraction thereof.

³Stables with direct water facilities from main or house supply pipe, an annual rate of \$3.00 per stall or equivalent, and also subject to additional miscellaneous fixture rates. Stables having no direct supply, but located on lots of properties whose water facilities are available for stable purposes, an annual rate of 50 cents per stall or equivalent.

BALTIMORE CITY LICENSES, ETC.—Continued

METER RATES AND REGULATIONS

Meters are installed for hotels, apartment houses and other large consumers. Meter rates are payable quarterly and are as follows:

General purposes, sixty-five cents per 1,000 cubic feet.

The water for the use of hydraulic elevators, where the return tank system is not used, is seventy-eight cents per thousand cubic feet, and the Board has the right to refuse to supply water for hydraulic elevators unless the return tank system is used.

For all orphan asylums, reformatories, homes for the aged, homes for the fallen, hospitals, dispensaries and other charitable institutions which give free care or treatment to over two-thirds of their inmates or patients, the rate is nine cents per thousand cubic feet; for all institutions which give free care or treatment to between one-third and two-thirds of their inmates or patients, the rate is nineteen cents per thousand cubic feet; for institutions which give free care or treatment to some, but less than one-third of their inmates or patients, the rate is twenty-nine cents per thousand cubic feet; for institutions which give no free care or treatment to any inmates or patients, the rate is thirty-nine cents per thousand cubic feet.

For all churches, missions, Christian associations, church settlements, temperance unions, deaconess' homes and other religious institutions used as such (not schools, academies or colleges), the rate is thirty-nine cents per thousand cubic feet.

For all schools, academies, colleges and universities, the rate is forty-eight cents per thousand cubic feet.

No charge is made for water for building purposes, but no allowance is made for water so used through a meter unless the Water Engineer is notified in writing in advance of the building operations.

The minimum meter rates vary from \$2.00 to \$7.50 per quarter, according to frontage of building.

No deductions are allowed on account of leakage.

CONDUIT RENTALS

The City of Baltimore has constructed a conduit system and requires all telephone, telegraph and electric wires and cables to be placed in the city conduits (unless they are in privately owned conduits, as in case of a part of the telephone system). The system is being extended throughout the city and is practically completed in the business and congested centres. The duct rentals, per annum, are as follows:

Up to and including 5,000 feet, seven cents per duct foot.
5,000 to 25,000 feet, six and one-half cents per duct foot.
25,000 to 50,000 feet, six cents per duct foot.
50,000 to 100,000 feet, five and one-half cents per duct foot.
All over 100,000 feet, five cents per duct foot.

SPECIAL PAVING TAX

By Chapter 688 of the Laws of 1912, a special paving tax was imposed for the purpose of paving the streets of Baltimore with improved pavement. A paving loan of \$5,000,000 had been ratified by the people at the

BALTIMORE CITY LICENSES, Etc.—Continued

election in May, 1911, and as it was estimated that it would take about \$10,000,000 to improve the streets in the old city limits (the Annex having been provided for by separate loans), it was decided that this special paving tax was the most feasible way of securing the additional funds for the purpose. The special paving tax applies only to streets having a modern improved pavement laid at public expense (i. e., without any special assessment against abutting property owners), and is imposed annually for a period of ten years.

The tax differs from that employed in most of the cities. Its distinctive features are:

- (b) Simplicity of administration.
- (b) Fixed rates per foot front, graded according to width of street pavement, but assuming that where this width is over thirty feet, the additional pavement is not a special benefit to the abutting property, but a general benefit to the public, and therefore to be paid for by the city at large.
- (c) No distinction in rate on account of difference in paving materials, thus assuming that the extra cost of the more expensive materials is properly chargeable against the city at large as a general benefit rather than against the abutting property.
- (d) The tax bears lightly by being made payable in ten annual payments. The property owner is assured against possible hardship under this system because in no case does the aggregate tax exceed the cost of the least expensive kind of improved pavement.

The constitutionality of the Act was sustained in *Leiser vs. Wagner*, 120 Md. 671, affirmed by the U. S. Supreme Court (239 U. S. 207).

RATES

Class A. Streets thirty feet wide and over, fifteen cents per lineal foot of street frontage per year;

Class B. Streets fifteen feet to thirty feet wide, ten cents per lineal foot of street frontage per year;

Class C. Streets or alleys fifteen feet or less in width, five cents per lineal foot of street frontage per year.

BUILDING PERMITS

By Ordinance No. 238, approved May 30, 1917, a fee is imposed for all permits issued by the Inspector of Buildings of Baltimore for constructing, altering or repairing any building, shed, etc. The charge for this is \$1.00 per \$1,000 of the cost of construction, alteration or repairs, with a minimum fee of \$10.00 for new construction and of \$1.00 for alterations or repairs.

BALTIMORE CITY CHARGES

FOR MINOR PRIVILEGES

Note.—By decision of the Court of Appeals (M. and C. C. of Baltimore vs. Nirdlinger, Daily Record, apply to privileges granted since 1900, except where the power of

December, 18, 1917), the above charges do not apply to privileges granted prior to 1900; nor do they
reversion was expressly reserved by the Board of Estimates.

	Basis of Calculation	Annual Charge—Streets			
		"A"	"B"	"C"	"D"
Area and arroyways	square foot	\$2.00 ¹	\$1.50 ¹	\$0.75 ¹	\$0.50 ¹
Awnings, canvas	lineal foot	.25	.25	.25	.25
Balconies	each	25.00	20.00	10.00	5.00
Banners					
Box chutes and coal boxes					12.00
Bread boxes	each				2.50
Caneopies	each				5.00
Clocks, attached to buildings	square foot	.50	.40	.25	.10
Clocks on footway	each				10.00
Chimney (in box)	each				5.00
Coal boxes					6.00
Coal holes and chutes	square foot	2.00	1.50	.75	.50
Coal holes					1.00
Clothes racks	each				5.00
Coast beam, stationary					10.00
Coast beam, swinging					10.00
Indians, wood			2.50	2.50	2.50
Lamps, gas, nitrogen, etc.	each	5.00	3.00	2.50	2.50
Marquees	square foot (40 "AA")	.30	.30	.15	.10
Manure pits	square foot				2.50
Meat trolleys	each				5.00
Meat racks	each				5.00 min.
Merchandise stands	each				24.00
Platforms on footway	square foot	2.00	1.50	.75	.50
Poles, flag	each				5.00 p.w.
Poles, flag, auction					
Poles, barber	each	5.00	3.00	1.00	.50
Pipe lines	lineal foot	.50	.50	.50	.50
Railings, around bow windows					
Show or wall cases	cubic foot	8.00	8.00	1.00	.50
Signs, glass	each				1.00
Signs, bracket	each				2.50
Signs, mural	300 square ft. and over	.15	.15	.15	.15
Signs, vertical, projecting two feet	each				
Signs, awning					5.00
Signs, board, sheet metal	50 square ft. and over	.10	.10	.10	.10
Signs, cornice or painted on cornice	each				
Signs, placard	each				

Notes Unit Annual Charge	Added charge for inspection of the Minor Privileges	Remarks.
20 per cent.		Existing areas to private residences where necessary, and of reasonable size, purpose of which is receiving coal or entrance to cellarway of private house, no charge; must be flush with footway; others full rate.
\$2.50 min.	20 per cent.	To be of folding type, not less than eight feet in the clear and not to project more than seven feet for shade purposes only; to be folded at all other times; when ten feet above the footway on small windows, no charge; all others to take marquees rate.
	20 per cent.	Above first floor, not to project more than eighteen inches from the building line to inside of roll, purpose of which is architectural decoration, no charge. Not permitted.
		Must be at least ten feet in the clear.
		Maximum size six cubic feet.
		At hotel, church, theater or hall entrances; not permanent.
5.00 min.	20 per cent.	"AA" streets, \$.75 square foot.
10.00		Signs or any advertisement attached to take electric sign rate and must be illuminated; tunnels connecting take tunnel rate.
5.00		Not attached to signs and flat against the wall.
6.00		Permitted in front of stores where house is without cellar footway.
	20 per cent.	In footway substantially covered with grating level with footway. (See area regulations.)
		Not over 4 square feet for coal only. Must be plumb.
		Existing ones permitted only.
		Not to project more than five feet.
		Not to project more than ten feet.
		No new ones permitted. Not permitted on "A" streets.
	20 per cent.	Mechanical part of arc light to be covered ornamentally; all to have frosted globe.
10.00 min.	20 per cent.	Must be lighted, slope toward building, and be twelve feet in the clear; signs on curtains to be charged for as electric signs and must be part of the marquees; no other signs permitted.
	20 per cent.	Not permitted on "A" and "B" streets; not to exceed \$30.00.
		More than thirteen feet in length, fifteen cents per running foot additional.
		Board to restrict hours for use.
	5.00 min.	More than thirteen feet in length, fifteen cents per running foot additional; must be ten feet high; no new ones permitted.
		Not to be more than two feet deep and in no case to project more than one-third the width of the footway; allowed to existing stands only.
		No new ones permitted.
		When used to carry advertising flags. Others no charge.
		\$5.00 per week.
	20 per cent.	New poles not to exceed three feet in length and twelve inches in diameter.
		New poles in footway not permitted.
		Flat of same to be filed in duplicate with application.
		Not permitted.
		When entrance not projecting beyond the show windows to take show window rate.
		Not to exceed twelve square feet; must be flat against wall; under four square feet, no charge.
		Limited to eight square feet, not to project more than two feet and to be ten feet above footway; description to be given.
		One to 100 square feet, \$5.00; 100 to 500 square feet, \$20.00; one allowed to a building, to be used for thirty days only and not renewed, for advertising removal, occupancy of buildings, bankrupt sales, etc.
	5.00	Not to exceed ten square feet; existing vertical signs over ten feet to take electric sign rate.
		Not permitted.
		Less than four square feet, no charge; four to twenty-five square feet, \$1.00; twenty-five to fifty square feet, \$2.50; not to project more than three inches.
		One to twenty-five square feet, \$2.50; twenty-five to fifty square feet, \$5.00; each additional square foot, fifteen cents; signs parallel and more than three inches projection to take this rate.
		Half to three square feet, \$1.00; three to ten square feet, \$.50; no larger permitted.

¹Areas, coal holes, chutes, tunnels, etc., within the area bounded by Paca street, Fallisway, Pratt and Centre streets, not included in "A" and "B" streets, to be charged for at "B" street rates.

Streets listed as "AA" streets the charges are double those shown as "A" streets, except that for electric signs the charge is \$1.50 per square foot.

BALTIMORE CITY CHARGES FOR MINOR PRIVILEGES—Concluded.

	Basis of Calculation	Annual Charge—Stands				Base Unit Annual Charge	Added charge for inspection of the Minor Privileges	Remarks.
		"A"	"B"	"C"	"D"			
Signs, in footway	each	.....	.....	.....	.....	1.50	.....	Not to exceed ten square feet.
Signs, metal "A" or standard movable	each	.....	.....	.....	.....	1.50	.....	Eight square feet per side, each additional square foot, twenty-five cents; to be attached to building and not placed on curb.
Signs, telephone, projecting	each	.....	.....	.....	.....	1.00	.....	Attached to projections to take projecting rate. Flat against wall, no charge; not to be more than two square feet.
Signs, replace, etc.	.....	.....	.....	.....	.....	.....	.....	Signs advertising agencies of telephone or express companies, made of sheet metal, to take this rate.
Signs, electric	square foot (.75 "AA")	\$0.50	\$0.40	\$0.35	\$0.15	5.00 min.	20 per cent.	Not permitted where charges are in arrears.
Signs, electric, flat	.....	.....	.....	.....	.....	.....	.....	No additions permitted; all lettering to be illuminated from inside of sign.
Signs, theatre	each	.....	.....	.....	.....	1.00	.....	Signs where bulbs are exposed, the bulbs must form all the lettering on the sign. Electric board signs where the light is reflected on the sign by reflectors, not permitted. "AA" street, \$1.50 per square foot.
Signs for rent	each	.....	.....	.....	.....	.....	.....	When paralleling the building and not projecting more than eighteen inches. One to twenty-five square feet, \$5.00; twenty-five to fifty square feet, \$10.00; each additional square foot, thirty cents.
Signs, glass, electric	square foot (.75 "AA")	.50	.40	.35	.15	.....	20 per cent.	For bill poster purposes, flat or oval, not to exceed thirty-two square feet; not to project more than six inches, and must be fastened to wall or fence.
Signs, snipers	each	.....	.....	.....	.....	100.00	.....	Flat against wall, less than fifty square feet, no charge; others to take sign rate equaling the annual charge for the time.
Seals, wagon	square foot	2.00	1.50	.75	.50	.....	20 per cent.	Not to exceed fifteen square feet; each plate of glass not to exceed five square feet. "AA" street, \$1.50 per square foot.
Stops	per set	.....	.....	.....	.....	5.00	.....	For one man to attach one variety of sign; not allowed to be attached to permanent structures.
Storm doors	each	.....	.....	.....	.....	5.00	.....	Existing steps to private residences, no charge; repairs to existing steps to private residences, no charge; new steps not permitted in blocks without projections.
Sticks, trucking	each	.....	.....	.....	.....	5.00	.....	Not allowed on "A" and "B" streets when projecting more than sixteen inches. To cover footway elevators double area charges.
Sticks, wagon, to building	.....	.....	.....	.....	.....	25.00	.....	To be moved when not in use.
Sticks for unloading freight cars	each	.....	.....	.....	.....	20.00 max. 20.00 min.	.....	When not in use sticks are to be placed close to the building line so as to keep footway open.
Stands, fruit	square foot	4.00	5.00	2.00	.100	.....	.....	In locations where car is placed on siding once a day to be used between the hours of 9.00 and 9.30 A. M.; in locations where cars are placed twice a day the additional hour is from 1.00 to 3.30 P. M.; must be constructed to remove quickly in cases of emergency.
Stands, boothblack	each	.....	.....	.....	.....	5.00	.....	When used as advertisement in front of boothblack store, \$10.00; all to be moved when not in use; not permitted on "A" and "B" streets.
Stands, vendor	each	.....	.....	.....	.....	1.50 p. d.	.....	Not to be used more than fifteen days and not to exceed fifteen square feet; persons owning property in front of which stands are placed to have the preference; board to designate occasions when this shall be permitted.
Streamers	per lamp	.10	.10	.10	.10	5.00 min.	20 per cent.	For streamer.
Storage of lumber	.....	.....	.....	.....	.....	.....	.....	5,000 square feet or ten cents square foot; 5,000 to 10,000 at nine cents square foot, and over that amount at eight cents square foot; one cent per square foot per month for a period less than one year; charge to be made for maximum space occupied. Not permitted on "A" and "B" streets.
Storage, junk, machinery, etc.	square foot	.....	.....	.....	.....	1.50	.....	To be lighted at night.
Tunnels	cubic foot	.35	.30	.15	.10	.....	.....	Plot of same to be filed in duplicate with application.
Tracks under footway	one barrel	5.00	5.00	5.00	5.00	.....	20 per cent.	Each additional barrel, \$1.00, to include place for filling same flush with footway directly over it. Additional pipe to be charged for as per pipe list; plot of same to be filed in duplicate with application.
Triped stand	each	.....	.....	.....	.....	1.00 p. d. 5.00	.....	Location to be allotted.
Umbrellas, hanging	each side	.....	.....	.....	.....	.....	20 per cent.	For a hanging on one side.
Vaults	square foot	.....	.....	.....	.....	.....	.....	Five per cent. of half the tax value of the ground. The city reserves the right to pass through with its ducts, lines, sewers, etc. Plans of same to be filed in duplicate with application; annual tax; total minimum charge \$1.00.
Vendors, push carts	each	.....	.....	.....	.....	20.00	.....	To be allotted district which they can control; for peanuts and sausage, \$25.00.
Vendors, fruit, push carts	each	.....	.....	.....	.....	75.00	.....	To be allotted location.
Weighing machines	each	.....	.....	.....	.....	1.50	.....	\$3.00 between Penn. Fallway, Franklin and Redwood streets.
Windows, show	square foot	1.35	1.00	.50	.35	.....	20 per cent.	Not allowed in burst district; to be used for display of goods only. All windows take this rate.
Windows, bay	.....	.....	.....	.....	.....	.....	.....	No charge for existing windows; \$100.00 flat for initial window and \$10.00 flat for each additional story. New bay windows not permitted on streets without projections.

All permits in which the schedule shows no charge, the flat rate of \$5.00 will be charged for the initial inspection tag, etc.
Stops and bay windows to private residences, where a flat charge has been paid, no permit will be required. All other projections must be applied for, so the Board of Estimates can determine their rate, if any.

Note—All privileges granted through the Board of Estimates carrying a minor privilege charge shall be designated by a minor privilege tag, so displayed as to be easily discernible to the inspector, and obtained at the office of the Comptroller at the time of paying charge.
Application blanks can be obtained from the Bureau of Minor Privileges, room 23, City Hall. Schedule of charges as shown approved by the Board of Estimates March 15, 1917, and amended to June 1, 1920.

BALTIMORE CITY CHARGES FOR MINOR PRIVILEGES

"AA" STREETS

Baltimore street, Eutaw to Gay street
Lexington street, Charles to Eutaw street
Charles street, Baltimore to Centre street
Howard street, Baltimore to Franklin street
Eutaw street, Baltimore to Saratoga street

"A" STREETS

Baltimore street, Eutaw to Fremont street
Baltimore street, Gay to Broadway
Broadway, Baltimore to Thames street
Calvert street, Pratt to Read street
Charles street, Baltimore to Lombard street
Charles street, Centre to 21st street
Courtland street, Lexington to Centre street
Eutaw street, Baltimore to Lombard street
Eutaw street, Saratoga to Franklin street
Payette street, Poca to Gay street
Franklin street, Greene to Charles street
Gay street, Baltimore to Monument
Gulford avenue, Pratt to Payette street
Hanover street, Payette to Conway street
Holliday street, Baltimore to Hillen
Howard street, Franklin to Richmond street
Lexington street, Eutaw to Poca street
Light street, Baltimore to Hill street
Liberty street, Saratoga to Lombard street
Mt. Royal avenue, Gulford to Dolphin street
North avenue, Oak to Greenmount avenue
Park avenue, Baltimore to Saratoga street
Pennsylvania avenue, Franklin to North avenue
Sharp street, Baltimore to Pratt street
St. Paul street, Baltimore to Centre street

"B" STREETS

Alicanna street, Bond to Boston street
Arlington avenue, Baltimore to Pratt street
Baltimore street, Fremont to Fulton avenue
Biddle street, Pennsylvania to Park avenue
Camden street, Light to Poca street
Carrollton avenue, Baltimore to Lombard street
Cathedral street, Eager to Mt. Royal avenue
Centre street, Charles to Calvert street
Charles street, Lombard to West
Chester street, Jefferson to Monument street
Columbia avenue, Poca to Cross street
Cross street, Hanover to Light street
Druid Hill avenue, Poca to Preston street
Eutaw street, Franklin to Madison street
Eastern avenue, Caroline to Patterson Park avenue

"B" STREETS—Continued

Ensor street, Gay to Monument street
Eutaw street, Lombard to Camden street
Fleet street, Caroline to Chester street
Frederick avenue, Gilmer to Payson street
Furrow street, Orleans to Monument street
Fort avenue, Battery to Charles street
Fremont street, Hamburg to Harlem avenue
Gay street, Monument to North avenue
Gay street, Pratt to Baltimore street
Greenmount avenue, Lafayette to 21st street
Hanover street, Conway to West street
Hollins street, Schroeder to Carrollton avenue
Harrison street, Baltimore to Gay street
Hillen street, Holliday to Monument street
Howard street, Baltimore to Camden
Howard street, from Richmond to Cathedral street
Lawrence street, Fulton to Pennsylvania avenue
Lexington street, Poca to Fremont street
Lexington street, Charles to Gay street
Light street, Hill to Fort avenue
Linden avenue, Biddle to Dolphin street
Lombard street, Fallway to Poca street
Louisiana avenue, Eutaw to Pearl
Madison avenue, Eutaw to Preston street
Market space, Pratt to Baltimore street
Maryland avenue, Chase to North avenue
McElderry street, Washington to Patterson Park
avenue

Mulberry street, Poca to Park avenue
North avenue, Oak street to Pennsylvania avenue
Poca street, Camden to Druid Hill avenue
Park avenue, Chase to Dolphin street
Park avenue, Saratoga to Centre street
Pennsylvania avenue, Franklin to North avenue
Pratt street, Fallway to Fremont
Pratt street, Frederick avenue to Gilmer street
Redwood street, South street to Fremont avenue
Richmond street, Cathedral to Biddle street
Sharp street, Pratt to Montgomery street
Saratoga street, Poca to Charles street

"C" STREETS

All streets over thirty feet in width not included in "A" and "B" streets shall be considered as "C" streets

"D" STREETS

All streets less than thirty feet in width not included in "A" and "B" streets shall be considered as "D" streets

BONDED INDEBTEDNESS AND TAXABLE BASIS OF MARYLAND COUNTIES AND BALTIMORE CITY, 1920

County	Gross Bonded Debt January 1, 1920	Amount in sinking funds January 1, 1920	Taxable basis for County Taxes, 1919.
Baltimore city.....	\$96,661,879.50 ^a	\$33,275,154.47	\$1,085,103,327.00
Allegany.....	205,000.00	None	56,104,504.00
Anne Arundel.....	300,333.34 ^b	44,221.31	23,884,286.00
Baltimore.....	None	None	125,508,088.00
Calvert.....	30,000.00	500.00	3,611,858.00
Caroline.....	91,500.00	20,108.25	12,961,292.00
Carroll.....	12,000.00	None	84,300,322.00
Cecil.....	240,000.00	13,500.00	23,310,220.00
Charles.....	37,000.00	None	7,208,359.00
Dorchester.....	121,000.00 ^c	None	18,318,225.00
Frederick.....	420,700.00	54,652.61	51,281,077.00
Garrett.....	15,000.00	None	14,817,052.00
Harford.....	None	None	27,440,181.00
Howard.....	None	None	17,695,403.00
Kent.....	70,000.00	6,000.00	13,525,236.00
Montgomery.....	342,000.00 ^d		88,413,408.00
Prince George's.....	212,100.00	72,000.00	25,440,760.00
Queen Anne's.....	117,000.00 ^e	None	14,125,827.00
St. Mary's.....	None	None	6,018,380.00
Somerset.....	80,500.00	None ^f	10,425,148.00
Talbot.....	106,000.00	11,122.27 ^g	16,881,809.00
Washington.....	None	None	52,883,727.00
Wicomico.....	53,000.00	None	18,964,857.00
Worcester.....	112,500.00	None	14,908,990.00

^aOf this amount \$10,851,100.00 is for water supply system

^bAs of June 30, 1919.

^cAs of June 1, 1919. \$21,800 is levied annually for redemption of debt

^dAs of June 1, 1920.

^e\$1,500 is paid annually

^fMany of the bonds are serial.

BONDED INDEBTEDNESS AND TAXABLE BASIS OF MARYLAND TOWNS, 1920

Town	Gross bonded debt as of January 1, 1920	Amount in sinking fund as of Janu- ary 1, 1920	Water bonded debt as of Janu- ary 1, 1920	Taxable basis for town taxes, 1919
Aberdeen	\$26,500.00	\$9,272.49	\$12,500.00	\$1,138,847.00
Annapolis	232,000.00	54,238.98	100,000.00	5,913,000.00
Arundel-on-the-Bay	None	None	None	53,287.00
Baltimore city	See County table.			
Barnesville	None	None	None	33,400.00
Barton	None	None	None	190,000.00 ^a
Bel Air	None	None	None	.....
Berlin	37,000.00	None	22,000.00	.....
Betterton	8,200.00	2,250.21	None	194,000.00
Bladenburg	None	None	None	165,000.00
Boonsboro	None	None	None	280,145.00
Brookeville	None	None	None	No town taxes
Brunswick	150,000.00	7,548.33	145,000.00	.....
Burkittsville	None	None	None	No town taxes
Cambridge	61,000.00	15,433.23	None	5,000,000.00
Capitol Heights	None	None	None	260,000.00 ^a
Cecilton	None	None	None	150,000.00
Centreville	20,000.00	None	17,000.00	833,670.00
Charlotte Hall	None	None	None	No town taxes
Chesapeake Beach	None	None	None	No town taxes
Chesapeake City ²	5,000.00	400.00	None	.....
Chestertown	74,500.00	1,500.00	50,500.00	1,890,000.00
Church Hill	None	None	None	128,150.00
Clear Spring	None	None	None	175,000.00 ^a
Crisfield	96,500.00	None	Not kept sepa- rately, but about \$40,000	1,924,670.00
Cumberland	1,534,900.00	196,446.00	929,900.00	26,000,000.00

¹Approximate.
²Information as of January 1, 1917. No later information given in answer to repeated requests.

BONDED INDEBTEDNESS AND TAXABLE BASIS OF MARYLAND TOWNS, 1920—Continued

Town	Gross bonded debt as of January 1, 1920	Amount in sinking fund as of Janu- ary 1, 1920	Water bonded debt as of Janu- ary 1, 1920	Taxable basis for town taxes, 1919
Deer Park	None	None	None	.....
Delmar	None	None	None	\$625,000.00 ^a
Denton	\$6,000.00	None	\$6,000.00	974,500.00
Easton	192,977.66 ^a	\$2,500.00	74,000.00	2,795,152.00
East New Market	9,500.00	None	9,500.00	160,000.00
Elkton	100,000.00	None	80,000.00	1,849,142.00
Ellicott City	None	None	None	1,000,000.00
Emmitsburg	2,300.00	None	None	450,000.00 ^a
Federalburg	None	None	None	778,654.71
Frederick	536,000.00	24,998.94	103,000.00	7,305,500.00
Friendsville	None	None	None	.....
Frostburg ²	46,000.00	10,000.00	46,000.00	3,600,000.00
Funkstown ¹	None	300.00	None	.....
Gaithersburg	3,500.00	None	None	564,000.00
Galena	None	None	None	285,900.00
Garrett Park	None	None	None	185,898.00
Glen Echo	2,500.00	None	2,500.00	334,842.00
Goldboro	None	None	None	No town taxes
Grantville	None	None	None	125,000.00
Greensboro	16,000.00	None	16,000.00	400,000.00 ^a
Hagerstown	2,077,600.00	None	1,195,000.00	18,283,673.00
Hampstead	None	None	None	365,000.00
Hancock	30,000.00	None	30,000.00	623,000.00
Havre de Grace	71,000.00	400.00	None	2,600,000.00
Hillsboro	None	None	None	.....

^aThere is also a floating indebtedness of \$38,025.68 in the form of notes.

¹Approximately.

²Information as of January 1, 1917. No later information given in answer to repeated requests.

**BONDED INDEBTEDNESS AND TAXABLE BASIS OF MARYLAND
TOWNS, 1920—Continued**

Town	Gross bonded debt as of January 1, 1920	Amount in sinking fund as of Janu- ary 1, 1920	Water bonded debt as of Jan- uary 1, 1920	Taxable basis for town taxes, 1919
Hurlock.....	None	None	None	\$530,000.00
Hyattsville.....	None	None	None	1,260,734.00
Indian Head.....	None	None	None	.....
Keedysville.....	None	None	None	247,742.00
Kensington.....	\$53,300.00	None	\$49,500.00	513,000.00
Kitzmillersville.....	None	None	None	212,240.00
La Plata.....	4,800.00	None	None	268,708.00
Laurel.....	140,000.00	28,930.02	Not kept sepa- rately, but about \$80,000	1,250,000.00
Laytonville.....	None	None	None	41,800.00
Leonardtown.....	3,000.00	643.71	None	203,865.00
Loch Lynn Heights.....	1,000.00	None	None	120,000.00
Lonaconing.....	4,000.00	1,755.42	None	814,942.00
Manchester.....	None	None	None	430,075.00
Middletown.....	15,000.00	2,700.00	15,000.00	458,000.00
Midland.....	5,000.00	1,674.28	None	278,000.00
Millington.....	500.00	None	None	330,600.00
Mt. Airy.....	18,000.00	225.00	Not kept sepa- rate	560,000.00 ^a
Mt. Lake Park.....	None	None	None	200,000.00
Mt. Rainier.....	100,000.00	None	100,000.00	940,835.00
Myersville.....	None	None	None	188,444.00
New Market.....	None	None	None	111,000.00 ^a
New Windsor.....	15,000.00	None	15,000.00	501,300.00
North Beach.....	None	None	None	200,000.00 ^a
North East.....	7,500.00	1,749.49	None	700,000.00

^aIncorporated by Ch. 590, 1920.

^bWater and sewer systems have recently been purchased by the Washington Suburban Sanitary Commission.

^cApproximate.

**BONDED INDEBTEDNESS AND TAXABLE BASIS OF MARYLAND
TOWNS, 1920—Continued**

Town	Gross bonded debt as of January 1, 1920	Amount in sinking fund as of Janu- ary 1, 1920	Water bonded debt as of Jan- uary 1, 1920	Taxable basis for town taxes, 1919
Oakland.....	40,000.00	2,000.00	86,000.00	1,144,279.00
Ocean City.....	44,000.00	None	20,000.00	702,529.00
Oxford.....	None	None	None	\$407,000.00 ^a
Pen-Mar.....	None	None	None	.....
Perryville (1a).....	None	None	None	.....
Pocomoke City.....	85,000.00	\$15,000.00	\$25,000.00	1,750,000.00
Poolesville.....	None	None	None	150,000.00 ^a
Port Deposit.....	10,500.00	1,281.17	10,500.00	550,000.00
Preston.....	6,000.00	276.00	None	270,000.00
Prince Frederick.....	Not incorporated.			
Princess Anne.....	8,500.00	None	2,000.00	600,000.00
Queenstown.....	600.00	None	None	180,000.00
Ridgely.....	17,500.00	None	10,000.00	600,000.00
Rising Sun.....	24,000.00	350.00	16,000.00	508,482.00
Riverdale—incorporated by Ch. 731 of the Acts of 1920.....				
Rock Hall.....	3,000.00	900.00	None	200,000.00 ^a
Rockville.....	70,000.00	None	21,000.00	1,000,000.00 ^a
St. Michaels.....	8,000.00	200.00	8,000.00	400,000.00 ^a
Salisbury (1a).....	67,000.00	5,015.00	None	.....
Secretary.....	None	None	None	97,215.00
Sharpsburg.....	None	None	None	180,000.00
Sharptown.....	None	None	None	344,063.00
Smithsburg.....	None	None	None	230,000.00

^aIncorporated by Ch. 161 of the Acts of 1920.

(1a) Information as of January 1, 1917. No later information given in answer to repeated requests.

^bApproximately.

^cAs of May 1, 1920.

BONDED INDEBTEDNESS AND TAXABLE BASIS OF MARYLAND TOWNS, 1920—Concluded

Town	Gross bonded debt as of January 1, 1920	Amount in sinking fund as of Jan- ary 1, 1920	Water bonded debt as of Jan- ary 1, 1920	Taxable basis for town taxes, 1919
Snow Hill	32,000.00	None	17,000.00	108,445.00
Somerset	1,900.00	50.00	None	225,515.00
Still Pond	No longer incorpo rated.			
Sudlersville	4,000.00	None	None	265,000.00
Sykesville	4,500.00	None	None	301,824.00
Takoma Park	None	None	None	1,000,000.00
Taneytown*	10,800.00	None	10,800.00	600,062.00
Thurmont	17,000.00	1,071.53	None	500,000.00
Trappe	None	None	None	\$189,872.00
Union Bridge	\$5,900.00	\$303.00	None	677,528.00
Upper Marlboro.	None	None	None	No town taxes
Vienna	None	None	None	300,000.00
Walkersville	None	None	None	500,000.00
Westernport	118,000.00	159.96	\$85,000.00	1,614,421.00
Westminster	22,500.00	None	None	3,000,000.00
Williamsport	None	None	None	589,852.00
Woodsboro	None	None	None	No town taxes

*Approximate.

SUMMARY OF BONDED DEBT

	Gross Bonded Debt	Sinking funds	Net debt.
Baltimore city	\$96,061,879.50	33,275,154.47	\$63,386,725.03
23 Counties	2,702,283.34	222,104.44	2,570,128.90
113 Towns	6,270,277.66	367,960.39	5,902,317.27
Total	\$105,724,890.50	\$33,865,219.30	\$71,859,171.20

STATE BONDED DEBT AS OF SEPTEMBER 30, 1919

Gross bonded debt	\$28,173,880.55
Sinking Fund	7,507,589.85
Net Debt	20,006,290.70

BONDS AUTHORIZED BY 1920 LEGISLATURE.

The General Assembly of Maryland, by Acts of 1920, authorized the counties to issue bonds to the amounts indicated below. Several of these bond issues are subject to referendum vote of the people.

County.	Amount.
Allegany	\$845,000
Anne Arundel	150,000
Calvert	175,000
Caroline	210,000
Carroll	600,000
Cecil	250,000
Charles	187,000
Dorchester	350,000
Frederick	250,000
Garrett	200,000
Harford	60,000
Kent	17,000
Montgomery	456,000
Prince George's	280,000
Queen Anne's	520,000
St. Mary's	200,000
Somerset	50,000
Talbot	240,000
Washington	540,000
Wicomico	200,000
Worcester	45,000
Total (counties)	\$5,677,000
Baltimore city	\$101,000,000

The bond issues for Baltimore City are subject to action by the Mayor and City Council, as well as to the approval of the voters on a referendum.

The General Assembly of Maryland, by Acts of 1920, authorized the towns to issue bonds to the amounts indicated below. Several of these bond issues are subject to referendum vote of the people.

Town.	Amount.
Aberdeen	\$100,000
Annapolis	200,000
Barton	10,000
Berlin	50,000
Chestertown	10,000
Crisfield	10,000
Cumberland	1,750,000
Easton	12,000
Frederick	80,000

BONDS AUTHORIZED BY 1920 LEGISLATURE—Concluded.

Town.	Amount.
Frostburg.	250,000
Hagerstown.	1,070,000
Hancock.	10,000
Hurlock.	10,000
Kitzmillersville.	60,000.00
La Plata.	4,800
Laurel.	25,000
Leonardtown.	60,000
Lonaconing.	6,500
Millington.	55,000
Mt. Airy.	22,000
Mt. Rainier.	50,000
Oakland.	50,000
Oxford.	18,000
Princess Anne.	25,000
Queenstown.	7,000
St. Michaels.	20,000
Salisbury.	100,000
Snow Hill.	20,000
Thurmont.	5,000
Union Bridge.	40,000
Walkersville.	20,000
Total (towns).	\$4,119,000

By Acts of 1920 the State of Maryland was authorized to issue bonds as follows:

Roads.	\$3,000,000
General improvements, etc.	1,500,000
Bridges.	250,000
Total (State).	\$4,750,000

SUMMARY OF BOND ISSUES AUTHORIZED.

Counties.	\$5,877,000
City of Baltimore.	101,000,000
Towns.	4,119,000
State.	4,750,000
Total.	\$115,546,000

By previous legislation the City of Baltimore was authorized to issue bonds to the extent of \$3,307,000, which had not been issued up to January 1, 1920.

COUNTY TAX RATES, 1913 TO 1920.

	1913	1914	1915	1916	1917	1918	1919	1920
Allegany.	\$0.80	\$0.89	\$1.00	\$1.00	\$1.27	\$0.95	\$1.17	\$1.42
Anne Arundel ¹. . . . .	.70	.87	.94	.98	.98	1.00	1.34	1.52
Baltimore ². . . . .	.87	1.00	1.04	1.06	1.06	.92	1.00	1.13 ³
Calvert. . . . .	.83	1.05	1.06	1.38	1.32	1.27 ³	1.39	1.74
Caroline.	1.00	1.00	1.00	1.22	1.19	1.19	1.17	1.40
Carroll. . . . .	.62	.68	.80	.88	.88	.82	1.23	1.25
Cecil.	1.05	1.10	1.10	1.25	1.20	1.12	1.20	1.70
Charles. . . . .	.80	.86	.95	1.15	1.10	1.35	1.25	1.63
Dorchester. . . . .	.94	1.04	1.07 ³	1.35	1.40	1.26	1.26	1.63
Frederick. . . . .	.85	1.10	.98	1.05	1.05	1.25	1.26	1.78
Garrett.	1.02	.90	1.17	1.19	1.28	1.25	1.42	1.66
Harford.	1.00	1.10	1.15	1.20	1.05	.95	1.15	1.80
Howard ⁴. . . . .	.85	1.00	.95	1.00	1.00	.95	.95	1.25
Kent. . . . .	.94	1.09	1.11	1.53	1.44	1.25	1.32	2.51
Montgomery ⁴. . . . .	.88	1.07	1.06	1.21	1.14 +	.80	1.06	1.19
Prince George's. . . . .	.90	1.05	1.10	1.49	1.35	1.17	1.08	1.34
Queen Anne's. . . . .	.95	1.30	1.15	1.43	1.25	1.18	1.23	1.62
St. Mary's. . . . .	.75	.83	.91	1.03	1.00	1.02	1.04	1.25
Somerset. . . . .	.96	1.14	1.12 ³	1.25	1.20	1.10	1.30	1.95
Talbot. . . . .	.80	.85	.87 ³	1.00	1.24	1.06	1.06	1.53
Washington. . . . .	.65	.69	.69	.90	.91	.90	.93	1.00
Wicomico. . . . .	.94	1.04	1.02 ³	1.07 ³	1.40	1.48 ³	1.63 +	1.63 +
Worcester.	1.00	1.00	1.00	1.20	1.30	1.50	1.30	1.50
Baltimore City ⁴	2.01	1.98	1.92	2.13	1.98	2.01	2.01	2.97

¹In addition to regular county rate as given in the table, special road taxes were levied in the election districts of Anne Arundel county, as follows:

	1913	1914	1915	1916	1917	1918	1919	1920
District No. 1.	\$0.26	\$0.28	\$0.35	\$0.43	\$0.43	\$0.36	\$0.80	\$0.90
District No. 2. . . . .	.35	.68	.36	.45	.45	.45	.55	.78
District No. 3. . . . .	.46	.52	.73	.59	.59	.55	.73	1.05
District No. 4. . . . .	.49	.50	.79	.69	.69	.73	.60	.80
District No. 5. . . . .	.30	.52	.57	.42	.42	.77	.77	.92
District No. 6. . . . .	.88	.94	.85	.85	.56	.85	.85	.66

The rate for District No. 5 includes \$0.02 for special school levy.
Eastport \$0.50 for 1918, 1919 and 1920.

²In addition to the regular county taxes, as given in the table, special levies were made in certain villages and districts in Baltimore county, as follows:

Towson.	1914-17.	\$0.20
Mt. Washington.	1918-20. . . . .	.10
Tuxedo.	1910-18. . . . .	.20
Lansdowne and Joshua.	1910-18. . . . .	.20
Relay.	1910-20. . . . .	.20
Lutherville.	1910-19. . . . .	.20
Lakeland.	1914-17 (on real estate only). . . . .	.20
St. Denis.	1920. . . . .	.10
Twelfth District.	1917. . . . .	.10
	1917-19. . . . .	.20
	1914-20. . . . .	.10

³This is for eight months only, as fiscal year of county has been changed.

⁴In addition to regular county rate, special rates were levied in Howard County, as follows:

Police tax in first district.	\$0.03, 1910-17; \$0.04, 1918-20
Sidewalk paving tax in Elkridge zone. . . . .	.10

Additional notes, page 60.

Notes to County Tax Rates, continued.

*In addition to regular county rate, special levies were made in the districts of Montgomery County, as follows:

	1913	1914	1915	1916	1917	1918	1919
District No. 1.....				\$0.00 1/4	\$0.01 1/4	\$0.02	\$0.01
District No. 3.....				.04	.13	.08	.08
District No. 4.....	.10	.10	.12	.12	.13	.11 1/4	.10
District No. 5.....	.11	.11	.11	.11	.10 1/4	.07 1/4	.08
District No. 6.....	.07	.09	.14	.14	.13 1/4	.10	.10
District No. 7.....	.17	.09	.08	.08	.08	.10 1/4	.10
District No. 8.....		.10		.03	.10	.15	.06
District No. 9.....		.02	.07	.06 1/4	.07	.06	.04
District No. 10.....	.37	.23	.22	.21 1/4	.20	.12	.11
District No. 13.....	.04	.15	.08	.09	.12	.08 1/4	.12
Chevy Chase—Section 2.....	.45	.45	.50	.45	.50	.35	.40
Chevy Chase—Section 3.....	.15	.20	.20	.20	.20	.20	.20
Martin's Addition.....	.20	.20	.20	.20	.20	.15	.15
Friendship Hgts. & The Hillis.....		.10	.10	.10	.10	.10	.10
Drummond.....				.35	.35	.35	.35
Northwest Park.....					.35	.35	.35
Oakmont.....					.25	.50	

*The figures given indicate the full city property rates. Real property classified under the Act of 1908, Ch. 286, as "suburban" pays two-thirds of the full rate (but not more than \$1.30), while real property therein classified as "rural" pays one-third of the full rate (but not less than 65 cents). After December 31, 1920, the classification will be according to Ch. 721 of the Acts of 1920, under which the "suburban" property will pay two-thirds of the full rate and the "rural" one-third.

The New Annex for 1919 paid 60 per cent. of the full city rate, in 1920 62 per cent., and the percentage will increase 2 per cent. until 1929, when it will pay the full city rate (Acts of 1916, Ch. 92).

BALTIMORE CITY TAX RATES FOR 1920

Full city rate.....	\$2.97
Suburban rate.....	1.30
Rural rate.....	.90
New Annex.....	1.8414

Distribution of the full tax rate (segregated according to functions of government) per \$100 of assessed value of property:

1. General government.....	\$ 2622689
2. Protection of persons and property.....	.5420061
3. Conservation of health.....	.0713278
4. Sanitation.....	.2836606
5. Highways.....	.3186319
6. Charities, hospitals and corrections.....	.1474421
7. Education.....	.5756350
8. Recreation.....	.0055498
9. Public service enterprises.....	.0638857
10. Interest and sinking funds.....	.6950661
11. Pensions and workmen's compensation.....	.01393

Total..... \$2.97

The parks are maintained out of the street railway park tax; the Paving Commission work out of the paving loan and the special paving tax and paving in the Annex out of the annex loan.

TOWN TAX RATES, MARYLAND TOWNS, 1912 TO 1919

(For "towns" in Baltimore county, see Table of Combined Town and County Rates.)

	1912	1913	1914	1915	1916	1917	1918	1919	Tax limit, L.A. maximum rate permitted by law
Aberdeen.....	.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Annapolis.....	.80	.90	.95	.95	.95	.95	.95	1.00	1.00
Arundel-on-the-Bay.....	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Barnesville.....	.30	.30	.30	.25	.25	.20	.10	.10	.40
Barton.....								.50	.40
Bel Air.....	.75	.75	.75	.75	.75	.75	.75	.75	.75
Berlin.....	.25	.25	.35	.35	.35	.35	.35	.50	.25
Berwyn—Not incorporated.....									
Betterton.....	.40	.50	.50	.98	1.00	1.00	1.00	1.20	None
Bladensburg.....	.20	.20	.20	.20	.20			.20	.30
Boonsboro.....	.50	.50	.50	.50	.50	.50	.50	.50	None
Brookeville—No town taxes.....									
Brunswick.....	.80	.80	.80	.80	.80	.80	.80	.80	.80
Burkittsville—No town taxes.....									
Cambridge.....	.65	.65	.60	.60	.60	.55	.60	.60	.45
Capitol Heights.....	.25	.25	.25	.25	.25	.45	.45	.45	.45
Cecilton.....	.20	.20	.20	.20	.20			.40	.40
Centerville.....		.65	.65	.77	.76	.76	.84	.86	None
Charlotte Hall—No town taxes.....									
Chesapeake Beach—No town taxes.....									
Chesapeake City.....	.50	.50	.50	.50	.50	.50			.50
Chestertown.....	.60	.60	.60	.60	.60	.60	.60	.60	.50
Church Hill.....	.25	.25	.25	.25	.25	.25	.25	.50	.50
Clear Spring.....	.20	.20	.20	.20	.20	.20			.50
Crisfield.....	.60	.60	.60	.60	.90	.90	.60	.60	.60
Cumberland.....	.77	.80	.90	1.00	1.00	.50	.90	1.00	.50
Deer Park.....	.25	.25	.25	.25	.25	.25	.25	.25	.25
Delmar.....	.25	.25	.25	.25	.25	.25	.25	.25	.25
Denton.....	.50	.50	.50	.50	.50	.50	.50	.50	.50
Easton.....	.83 1/2	.82 1/2	.82 1/2	1.40	1.00	1.00	1.03	.75	.60
East New Market.....	.35	.35	.35	.45	.55	.55	.55	.60	.60
Elkton.....	.50	.50	.50	.50	.50	.50	.50	.60	.60
Ellicott City.....	.15	.10	.10	.10	.10	.10	.30	.60	.75
Emmitsburg.....	.30	.30	.30	.30	.30	.30	.30	.30	.30
Federalburg.....	.30	.30	.30	.30	.40	.40	.60	.60	.30
Frederick.....	1.00	1.10	1.10	1.10	1.10	1.10	1.00	1.00	None
Friendsville.....	.25	.25	.25	.25	.25	.25	.25	.25	.25
Frostburg.....	.50	.50	.50	.50	.50	.50	.50	.50	.50
Funkstown.....	.10	.15	.15	.15	.25	.25			.50
Gaithersburg.....	.50	.50	.50	.50	.50	.50	.50	.50	.50

*The maximum rate as fixed by law applies to general town purposes, but special taxes to meet bond issues, etc., are permissible under certain circumstances, and this accounts for the rates (given in the table) in excess of maximum limit.

*Incorporated 1919.

*No town taxes levied for 1917, as sufficient revenues were received from liquor licenses and rebates on road taxes. Same is probably true as to 1918.

*In 1917, Capitol Heights, under authority of recent general enabling act, substituted tax on land values for general property tax, and this accounts for increase in tax rate. The town was incorporated in 1912.

*The town clerk states that the books for 1910, 1911 and 1912 were destroyed, so that he was unable to give the tax rates for those years.

*No taxes levied in 1913 and 1919.

TOWN TAX RATES, MARYLAND TOWNS, 1912 TO 1919—Continued
(For "towns" in Baltimore county, see Table of Combined Town and County Rates.)

	1912	1913	1914	1915	1916	1917	1918	1919	Tax limit, i.e. maximum rate permitted by law ^a
Galena.....	.25	.25	.25	.25	.25	.25	.25	.25	.25
Garrett Park.....	.50	.50	.50	.25	.50 ^b	.50 ^b	.50 ^b	.50 ^b	.50
Glen Echo.....	.75	.75	.75	.75	.75	.75	.75	.75	.50
Goldsboro ^c.....	.20	.20	.20	.20	.20	.....	.....	.....	.25
Grantsville.....	.20	.20	.20	.20	.20	.30	.30	.30	.50
Greensboro.....	.....	.....	.....	.75	.75	.75	.75	.75	1.00
Hagerstown.....	.56	.56	.65	.77	.73	.85	1.14	.98	None
Hampstead.....	.25	.25	.25	.25	.25	.25	.25	.25	.25
Hancock.....	.35	.40	.50	.50	.50	.50	.75	.75	1.00
Havre de Grace.....	.65	.65	.85	.85	.85	.85	.85	.85	.85
Hillaboro.....	.25	.25	.25	.25	.25	.25	.25	.25	.50
Hurlock.....	.50	.50	.35	.50	.50	.40	.35	.45	1.10
Hyattsville.....	.75	.75	.75	.75	.75	.85	.85	.85	.85
Indian Head ^d.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Keedysville.....	.30	.30	.33 ^e	.30	.35	.35	.35	.35	None
Kensington.....	.35	.50	.50	.50	.50	.50	.50	.50	.50
Kitzmillersville.....	.30	.30	.30	.30	.30	.30	.30	.30	.30
La Plata.....	.25	.25	.25	.25	.25	.25	.25	.25	.25
Laurel.....	.55	.57	.57	.99	.99	.99	.99	.92	.99
Laytonsville.....	.10	.10	.10	.10	.10	.10	.10	.10	.10
Leondartown.....	.25	.25	.25	.25	.35	.35	.35	.35	.25
Loch Lynn Heights.....	.40	.40	.40	.40	.40	.40	.40	.50	.50
Lonaconing.....	.40	.41 ^f	.56 ^g	.56 ^g	.56 ^g	.55	.55	.55	.25
Manchester.....	.20	.20	.20	.20	.20	.20	.20	.20	.40
Middletown.....	.45	.45	.40	.40	.35	.35	.35	.35	None
Midland.....	.50	.50	.50	.50	.70	.70	.70	.70	.50
Millington.....	.20	.20	.20	.30	.30	.30	.40	.38 ^h	None
Mt. Airy.....	.38	.38	.38	.38	.40	.40	.40	.55	.55
Mt. Lake Park.....	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	None
Mt. Rainier.....	.20	.20	.20	.20	.20	.20	.20	.20	.....
Myersville.....	None	None	.15	.15	.15	.15	.15	.15	.25
New Market.....	.15	.15	.15	.15	.15	.15	.15	.15	.20
New Windsor.....	.30	.30	.32	.32	.30	.32	.32	.25	.56
North Beach.....	.75	.75	.75	.75	.75	.75	.75	1.00	.75
North East.....	.40	.40	.40	.40	.40	.40	.40	.40	.....
Oakland.....	.70	.70	.70	.70	.70	.70	.75	.75	.75
Ocean City.....	1.25	1.25	1.25	1.00	1.00	1.00	1.00	1.00	1.25
Oxford.....	.60	.60	.60	.60	.60	.60	.50	.50	.60
Pen-Mar ⁱ.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Perryville ^j.....	.40	.40	.40	.40	.40	.40	.....	.....	.40
Pocomoke City.....	.60	.75	.50	.50	.95	.90	.90	1.00	1.05
Poolesville.....	.25	.25	.25	.25	.25	.10	.25	.15	.30
Port Deposit.....	.40	.40	.40	.40	.40	.50	.50	.50	.50

^aThe maximum rate as fixed by law applies to general town purposes, but special taxes to meet bond issues, etc., are permissible under certain circumstances, and this accounts for the rates (given in the table) in excess of maximum limit.

^bThis rate is on land; the rate on personal property and improvements was thirty cents.

^cThis is rate on land; the rate on personal property and improvements was forty cents.

^dPeople are unwilling to pay taxes and therefore the town commissioners have decided to give up the charter, but no legal steps have been taken to do so.

^eIncorporated by Ch. 590 of the Acts of 1920.

^fIncorporated by Ch. 161 of the Acts of 1920.

^gAfter January 1, 1916, there will be no town taxes in Perryville except on land, and the tax rate will be \$2.00. This was done by ordinance approved July 5, 1917, under the authority of Chapter 656 of the Acts of 1916.

TOWN TAX RATES, MARYLAND TOWNS, 1912 TO 1919—Concluded
(For "towns" in Baltimore county, see Table of Combined Town and County Rates.)

	1912	1913	1914	1915	1916	1917	1918	1919	Tax limit, i.e. maximum rate permitted by law ^a
Preston.....	.25	.25	.25	.35	.35	.35	.35	.35	.50
Princess Anne.....	.55	.55	.55	.55	.55	.55	.55	.55	.60
Queenstown.....	.25	.25	.25	.25	.25	.25	.50	.50	.60
Ridgely.....	.50	.65	.65	.65	.65	.65	.65	.65	.65
Rising Sun.....	.30	.50	.50	.50	.50	.50	.50	.50	.75
Riverdale—Incorporated by Ch. 731 of the Acts of 1920.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rock Hall.....	.30	.30	.30	.30	.30	.30	.30	.50	.....
Rockville.....	.80	.80	.95	1.10	1.28 ^b	1.28	1.00	1.05	.60
St. Michaels.....	.65	.65	.65	.75	.75	.75	1.00	1.50	.60
Salisbury.....	.50	.50	.50	.50	.58	.58	.....	.....	.55
Secretary.....	.35	.35	.35	.35	.35	.40	.40	.40	.50
Sharpsburg.....	.35	.35	.35	.35	.35	.40	.60	.60	.30
Sharpsburg.....	.30	.30	.30	.45	.50	.50	.50	.50	.50
Smithsburg.....	.50	.50	.50	.50	.60	.60	.50	.60	None
Snow Hill.....	.50	.50	.50	.50	.50	.50	.50	.60	None
Somerset.....	.50	.50	.50	.50	.50	.50	.50	.50	.50
Still Pond.....	.30	.30	.30	.30	.30	.30	.....	.....	.30
Sudlersville.....	.25	.25	.25	.40	.40	.40	.40	.40	None
Sykesville.....	.40	.40	.40	.40	.40	.40	.40	.40	.50
Takoma Park.....	1.30	1.30	1.30	1.25	1.25	1.25	1.25	1.40	.65
Taneytown.....	.40	.40	.40	.40	.40	.50	.50	.50	.50
Thurmont.....	.30	.30	.30	.30	.30	.40	.40	.40	.40
Trappe.....	.25	.25	.25	.25	.25	.25	.25	.25	.50
Union Bridge.....	.35	.35	.35	.35	.35	.35	.35	.40	.50
Upper Marlboro—No town taxes ^c.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vienna.....	.....	.....	.20	.20	.25	.25	.25	.25	None
Walkersville.....	.32 ^d	.32 ^d	.32 ^d	.32 ^d	.32 ^d	.32 ^d	.32 ^d	.32 ^d	.32 ^d
Westernport.....	.40	.40	.40	.40	.40	.40	.40	.40	.40
Westminster.....	.50	.50	.50	.50	.50	.50	.50	.55	.55
Williamsport.....	.35	.35	.35	.40	.35	.35	.35	.40	.40
Woodsboro—No town taxes	.....	.....	.....	.....	.....	.....	.....	.....	.....

^aThe maximum rate as fixed by law applies to general town purposes but special taxes to meet bond issues, etc., are permissible under certain circumstances, and this accounts for the rates (given in the table) in excess of maximum limit.

^bCharter has been repealed, so that the town is no longer incorporated.

^cUpper Marlboro receives three-quarters of 20 per cent. of the county taxes levied on property in the town; the town has also received three-quarters of the saloon licenses in the town. Saloons were abolished in Prince George's county (by State law) after November 1, 1917. By Act of 1920, Ch. 596, the town is authorized to levy taxes not to exceed 15 cents on the \$100.

COMBINED TOWN AND COUNTY TAX RATES, 1919

	Town Tax Rate, 1919	County Tax Rate, 1919.	Combined Town and County Tax Rate, 1919
ALLEGANY:			
Cumberland.....	\$1.00	\$1.17	\$2.17
Frostburg.....	.50	1.17	1.67
Lonaconing.....	.55	1.17	1.72
Midland.....	.70	1.17	1.87
Westernport.....	.40	1.17	1.57
ANNE ARUNDEL:			
Annapolis.....	1.00	1.84	2.84
Arundel-on-the-Bay.....	1.00	1.84	2.84
BALTIMORE:			
There are no incorporated towns in Baltimore county. The "town tax rates" here given are special levies imposed by the County Commissioners, under local acts, on all real and personal property, subject to regular county levy in the localities named.			
Joshua.....	.20	1.00	1.20
Lansdowne.....	.20	1.00	1.20
Lutherville.....	.00	1.00	1.00
Relay.....	.20	1.00	1.20
St. Denis.....	.20	1.00	1.20
Towson.....	.10	1.00	1.10
Twelfth District.....	.10	1.00	1.10
CALVERT:			
Chesapeake Beach—No town taxes.....	.....	1.89	1.89
North Beach.....	1.00	1.89	2.89
CAROLINE:			
Denton.....	.75	1.17	1.92
Federalburg.....	.60	1.17	1.77
Goldsboro—Town has given up charter.....	.....	1.17	1.17
Greensboro.....	.75	1.17	1.92
Hillsboro.....	.25	1.17	1.42
Preston.....	.85	1.17	1.52
Ridgely.....	.65	1.17	1.82
CARROLL:			
Hampstead.....	\$.25	\$1.23	\$1.48
Manchester.....	.20	1.23	1.43
Mt. Airy ¹.....	.55	1.23	1.78
New Windsor.....	.25	1.23	1.48
Sykesville.....	.40	1.23	1.63
Taneytown.....	.50	1.23	1.73
Union Bridge.....	.40	1.23	1.63
Westminster.....	.55	1.23	1.78

¹ Mt. Airy is partly in Frederick county.

COMBINED TOWN AND COUNTY TAX RATES, 1919—Continued

	Town Tax Rate, 1919	County Tax Rate, 1919.	Combined Town and County Tax Rate, 1919
CECIL:			
Cecilton.....	.40	1.20	1.60
Chesapeake City.....	.....	1.20	.....
Elkton.....	.60	1.20	1.80
North East.....	.40	1.20	1.60
Perryville.....	.....	1.20	.....
Port Deposit.....	.50	1.20	1.70
Riding Sun.....	.50	1.20	1.70
CHARLES:			
La Plata.....	.25	1.25	1.50
Indian Head ¹.....	.....	.....	.....
DORCHESTER:			
Cambridge.....	.60	1.26	1.86
East New Market.....	.60	1.26	1.86
Hurlock.....	.45	1.26	1.71
Secretary.....	.40	1.26	1.66
Vienna.....	.25	1.26	1.51
FREDERICK:			
Brunswick.....	.80	1.26	2.06
Burkittsville—No town taxes.....	.....	1.26	1.26
Emmitsburg.....	.30	1.26	1.56
Frederick.....	1.00	1.26	2.26
Middletown.....	.35	1.26	1.61
Myersville.....	.15	1.26	1.41
New Market.....	.15	1.26	1.41
Thurmont.....	.40	1.26	1.66
Walkersville.....	.32½	1.26	1.58½
Woodsboro—No town taxes.....	.....	1.26	1.26
GARRETT:			
Deer Park.....	.25	1.42	1.67
Friendsville.....	.....	1.42	.....
Grantsville.....	.30	1.42	1.72
Kitzmillersville.....	.30	1.42	1.72
Loch Lynn Heights.....	.50	1.42	1.92
Mountain Lake Park.....	1.00	1.42	2.42
Oakland.....	.75	1.42	2.17
HARFORD:			
Aberdeen.....	\$1.00	\$1.15	\$2.15
Bel Air.....	.75	1.15	1.90
Havre de Grace.....	.85	1.15	2.00
HOWARD:			
Ellicott City.....	.60	.96	1.56

¹Incorporated in 1920.

COMBINED TOWN AND COUNTY TAX RATES, 1919—Continued

	Town Tax Rate, 1919	County Tax Rate, 1919.	Combined Town and County Tax Rate, 1919
KENT:			
Betterton.....	1.20	1.32	2.52
Chesterstown.....	.60	1.32	1.92
Galena.....	.25	1.32	1.57
Millington.....	.36½	1.32	1.68½
Rock Hall.....	.50	1.32	1.82
Still Pond—No longer in- corporated.....	.....	1.32	1.32
MONTGOMERY:			
Barnesville.....	.10	1.06	1.16
Brookerville—No town taxes.....	.....	1.06	1.06
Gaithersburg.....	.50	1.06	1.56
Garrett Park.....	.50	1.06	1.56
Glen Echo.....	.75	1.06	1.81
Kensington.....	.50	1.06	1.56
Laytonsville.....	.10	1.06	1.16
Poolesville.....	.15	1.06	1.21
Rockville.....	1.06	1.06	2.12
Somerset.....	.50	1.06	1.56
Takoma Park.....	1.40	1.06	2.46
PRINCE GEORGE'S:			
Bladensburg.....	.20	1.06	1.28
Capitol Heights.....	.45	1.06	1.53
Hyattsville.....	.85	1.06	1.93
Laurel.....	.92	1.06	2.00
Mt. Rainier.....	.20	1.06	1.28
Upper Marlboro—No town taxes.....	.....	1.06	1.06
QUEEN ANNE'S:			
Centreville.....	.86	1.23	2.09
Church Hill.....	.50	1.23	1.73
Queenstown.....	.50	1.23	1.73
Sudlersville.....	.40	1.23	1.63
ST. MARY'S:			
Charlotte Hall—No town taxes.....	.....	1.04	1.04
Leonardtown.....	.35	1.04	1.39
SOMERSET:			
Crisfield.....	\$.60	\$1.30	\$1.90
Princess Anne.....	.55	1.30	1.85
TALBOT:			
Easton.....	.75	1.06	1.81
Oxford.....	.50	1.06	1.56
St. Michaels.....	1.50	1.06	2.56
Trappe.....	.25	1.06	1.31

*Takoma Park is partly in Prince George's county.

COMBINED TOWN AND COUNTY TAX RATES, 1919—Concluded

	Town Tax Rate, 1919	County Tax Rate, 1919.	Combined Town and County Tax Rate, 1919
WASHINGTON:			
Boonsboro.....	.50	.93	1.43
Clear Spring.....	.00	.93	.93
Funkstown.....	.....	.93	.....
Hagerstown.....	.98	.93	1.91
Hancock.....	.75	.93	1.68
Keedysville.....	.33	.93	1.26
Pen-Mar.....	.....	.....	.....
Sharpsburg.....	.60	.93	1.53
Smithsburg.....	.60	.93	1.53
Williamsport.....	.40	.93	1.33
WICOMICO:			
Delmar.....	.25	1.63	1.88
Salisbury.....	.....	1.63	.....
Sharptown.....	.50	1.63	2.18
WORCESTER:			
Berlin.....	.50	1.30	1.80
Ocean City.....	1.00	1.30	2.30
Pocomoke City.....	1.00	1.30	2.30
Snow Hill.....	.60	1.30	1.90

STATE TAX RATES

Per \$100 of assessed value on real and personal property subject to the regular direct State tax.

1878 to 1887.....	.18%	1913-1914.....	.31
1888 to 1900.....	.17%	1915-1916.....	.32 1/8
1901 to 1903.....	.17	1917.....	.36 5/12
1904.....	.22½	1918.....	.36%
1905-1906.....	.23½	1919-1920.....	.36 31/72
1907 to 1910.....	.16	1921.....	.35 1/8
1911.....	.22	1922.....	.35
1912.....	.23½		

*Incorporated in 1920.

INFORMATION AS TO COUNTY ASSESSMENTS, LEVIES AND TAX PAYMENTS. ALSO AS TO BALTIMORE CITY

County	Time of annual levy	Date after which assessments for current year cannot be changed	To whom taxes are payable and where	Earliest date on which current taxes can be paid	Discount allowed and discount period	Date from which interest is charged and rate	Penalty and when imposed	Whether rate is flat or so much per annum	When taxes can be paid without discount, interest or penalty	Whether tax bills are sent without request, and if so, how	Whether, if bills are sent it is by legal requirement or custom	When application for abatement of assessments should be made to Co. Commissioners	County
BALTIMORE CITY	December preceding tax year	Aug. 31st preceding year for which change is sought	City Collector, City Hall (2d floor)	Feb. 1st	Jan. & Sep. 1% Mar. ½% April ¼% May ¼%	6% from July 1st if taxes paid after July 31st	1% from July 1st on taxes paid after July 31st	Per annum	May 31st to July 31st	Yes, by mail during current year	Custom	To Appeal Tax Court at City Hall before Sept. 1st preceding year for which abatement is desired	BALTIMORE CITY
ALLEGANY	Not later than third Tuesday in April	First Wednesday in January	Tax Collectors at Frostburg, Cumberland and Lonaconing	June 1st	June 5% July 4% Aug. 3%	6% after Sept. 1st	None		None	Bills are generally rendered the latter part of May by mail	Custom	First Monday, Tuesday and Wednesday in January	ALLEGANY
ANNE ARUNDEL	Not later than June 1st	June 15th	County Treasurer at Annapolis	July 1st	None	6% after Aug. 15th			July 1st to Aug. 15th	No		Jan. 1st to Mar. 1st	ANNE ARUNDEL
BALTIMORE COUNTY	About April 15th	Mar. 1st	County Treasurer and Collector at Towson	May 1st	May 2% June 1½% July 1% Aug. ¼%	6% after Oct. 1st			September	No		Last two weeks in February	BALTIMORE COUNTY
CALVERT	May 31st	First week in March	County Treasurer at Prince Frederick	Aug. 1st	Aug. 5% Sept. 4% Oct. 3% Nov. 2%	6% after Jan. 1st	None		In Dec.	Yes, in person April 1st	Law	First week in March	CALVERT
CAROLINE	On or before June 30th	July 1st	County Treasurer at Denton	Aug. 15th	None	6% after Sept. 1st	3% on succeeding Mar. 1st	Flat	Aug. 15th to Sept. 1st	Yes, by mail after Jan. 1st	Law	On any regular meeting day	CAROLINE
CARROLL	June 15th	April 30th	Tax Collector at Westminster	Aug. 1st	2% on or before Sept. 1st	½% per mo. or fraction thereof after Oct. 1	None		Aug. 1st to Sept. 1st	Yes, by mail soon after levy	Custom	Before April 15th	CARROLL
CBOIL	Last of June	Mar. 1st	County Treasurer at Elkton	July 1st	None	6% after Oct. 1st	None		July 1st to Oct. 1st	Yes, by mail before Jan. 1st	Custom	Last week in February	CECIL

*The county is divided into three districts, there being a collector for each district.

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†If taxes remain unpaid for twelve months, notice is served by constable for which there is a charge of \$1.35.

‡Bills are rendered by personal service after April 1st of following year, for which there is a charge of twenty-five cents for each bill; after June 1st there is a charge of \$5.50 for levy on personalty; and \$5 for survey and \$8.50 for levy on realty, plus 4 per cent. commission for collecting bill. Cannot levy on stocks and bonds, but must sue to collect taxes on these.

INFORMATION AS TO COUNTY ASSESSMENTS, LEVIES

AND TAX PAYMENTS. ALSO AS TO BALTIMORE CITY—Continued

County	Time of annual levy	Date after which assessments for current year cannot be changed	To whom taxes are payable and where	Earliest date on which current taxes can be paid	Discount allowed and discount period	Date from which interest is charged and rate	Whether and when imposed	Whether rate is flat or so much per annum	When taxes can be paid without discount, interest or penalty	Whether tax bills are sent without request, and if so, how	Whether, if bills are sent it is by legal requirement or custom	When application for abatement of assessments should be made to Co. Commissioners	County
CHARLES	Before July 1st	July 1st	County Treasurer at La Plata	Aug. 1st	3% before Sept. 1st	6% after Sept. 1st	Cost of advertising after Feb. 1st		Sept. 1 only	No		At an advertised meeting in Mar.	CHARLES
DORCHES-TER	May 1st	April 30th	County Treasurer at Cambridge	Aug. 31st		6% after Oct. 1st	None		September	Yes, after Aug. 1st by mail		April	DORCHES-TER
FREDERICK	Before July 1st	May 15th	County Treasurer at Frederick	July 1st	None	6% after Sept. 1st	None		July 1st to Sept. 1st	Yes	By mail July 1st to Aug. 20th	Not later than May 15th	FREDERICK
GARRETT	On or before third Tuesday of Apr.	Third Monday in Mar.	County Treasurer at Oakland	July 1st	3% before Sept. 1st	6% after Jan. 1st	None		Sept. 1st to Jan. 1st	Yes, by mail about July 1st	Law	February	GARRETT
HARFORD	April 30th	April 30th	County Treasurer at Belair	July 1st	July 1½% Aug. 1% Sept. ½%	6% after Oct. 1st	Cost of advertising, etc., in Feb.		Oct. 1st	Yes, by mail in June	Custom	February and first week in March	HARFORD
HOWARD	About June 1st	May 1st	County Treasurer and Collector at Elliott City	June 1st	None	6% after Oct. 1st	None		June 1st to Oct. 1st	No		February, March and April	HOWARD
KENT	June 15th	May 1st	County Treasurer at Chestertown	July 1st	None	6% after Sept. 1st if not paid by Jan. 1st	None, except advertising cost, etc.		July 1st to Jan. 1st	Yes, by mail after Jan. 1st	Law	Last week in April	KENT
MONT-GOMERY	Before July (usually June 15th to 25th)	May 1st	County Treasurer at Rockville	July 1st	None	6% after Sept. 1st	Cost for advertising after Jan. 1st	Flat	July 1st to Sept. 1st	Yes, by mail soon after levy and again before delinquent	Law and custom	In March	MONT-GOMERY
PRINCE GEORGE'S	Last Monday in Mar.	Last Monday in Mar.	County Treasurer at Upper Marlboro	About June 1st	None	6% after July 1st	% per annum after Nov. 1st in addition to interest	Per annum	June	Yes, by mail in May and December	(Custom)	Before third Tuesday, Wednesday and Thursday in Oct.	PRINCE GEORGE'S

*The boards of County Commissioners, in the counties, and the Appeal Tax Court, in Baltimore City, are the local boards of assessment and review.

INFORMATION AS TO COUNTY ASSESSMENTS, LEVIES AND TAX PAYMENTS. ALSO AS TO BALTIMORE CITY—Continued

County	Time of annual levy	Date after which assessments for current year cannot be changed	To whom taxes are payable and where	Earliest date on which current taxes can be paid	Discount allowed and discount period	Date from which interest is charged and rate	Penalty and when imposed	Whether rate is flat or so much per annum	When taxes can be paid without discount, interest or penalty	Whether tax bills are sent without request, and if so, how	Whether, if bills are sent it is by legal requirement or custom	When application for abatement of assessments should be made to Co. Commissioners	County
QUEEN ANNE'S	June	June 1st	County Treasurer at Centreville	Sept. 1st	None	5% after Jan. 1st	None		Sept. 1st to Jan. 1st	Yes, by mail Sept. 1st	Law	Prior to June 1st	QUEEN ANNE'S
ST. MARY'S	Not later than July 1st	July 1st	County Treasurer at Leonardtown	Aug. 1st	None	6% after Sept. 1st	None		Aug. 1st to Sept. 1st	Yes, by mail before close of year		On or before April 1st	ST. MARY'S
SOMERSET	About June 30th	June 1st	County Treasurer at Princess Anne	July 1st	July 3% Aug. 3% Sept. 3% Oct. 3% Nov. 2%	6% after Jan. 1st	None		December	Yes, by mail during July and Aug. and Jan.	Law	First three Tuesdays in May	SOMERSET
TALBOT	After first Tuesday in June	March 1st	County Treasurer at Easton	Aug. 1st	3% before Sept. 1st	6% after Jan. 1st	None		Sept. 1st to Dec. 31st	Yes, by mail in Oct.	Custom	Fridays in February	TALBOT
WASH-INGTON	June 1st	May 1st	County Tax Collector at Hagerstown	June 15th	June 5% July 4% Aug. 3% Sept. 2% Oct. 1%	6% after Jan. 1st	None		Nov. 1st to Jan. 1st	No		Before May 1st	WASH-INGTON
WICOMICO	June	June 1st	County Treasurer at Salisbury	About July 20th	Aug. 3% Sept. 2%	6% after Oct. 1st	None		Oct. 1st only	Yes, by mail in July and January	Law	At any time	WICOMICO
WORCESTER	On or before first Tuesday in June	Can be changed at any time	County Treasurer at Snow Hill and Citizens National Bank at Pocomoke City	Aug. 15th	Aug. 15th to Sept. 15th, 3% Sept. 15th to Oct. 15th, 2%	6% after Jan. 1st	None		Oct. 15th to Jan. 1st	Yes, by mail Aug. 15th and Jan. 15th	Law	During Jan. and Feb.	WORCESTER

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Note.—In regard to penalty for non-payment of taxes it may be stated that where "None" is given, it means that there is no specified penalty, but no doubt there are additional costs for advertising, serving notices, sale of property for taxes, etc.

INFORMATION AS TO TOWN ASSESSMENTS
(For Baltimore City)

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
ABERDEEN	In May	Separate town assessment at irregular intervals	May 1st	Town treasurer	Date of levy
ANNAPOLIS	In July	Yes	May 15th	Collector and treasurer	Aug. 15th
ARUNDEL-ON-THE-BAY	Made by Co. Commissioners June 1st	Yes	May 1st	County treasurer	July 15th
BARNESVILLE	In May	Town assessment revised each year	1st meeting after assessment	Treasurer	May 1st
BARTON	In June	Yes	Governed by Co. assessment	Town clerk	June 2nd
BELAIR	May	Yes	May 1st	Treasurer	May 15th
BERLIN	Sept.	No; it is on a separate town assessment	At any time	Secretary and treasurer	Oct. 1st
BETTERTON	June	Yes	May 1st	Tax collector	July 1st
BLADENSBURG	May 1st	Yes	May 1st	Tax collector	May 15th
BOONSBORO	July 1st	Yes	Aug. 1st	Tax collector	August 1st

LEVIES AND TAX PAYMENTS
(see County Table)

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
June 1% July ½%	6% after Sept. 1st	No, except for advertising delinquents Sept. 1st	Aug. 1st to Sept. 1st	Yes, by mail as soon as levy is made (Custom)	ABERDEEN
None	6% after Sept. 15th	No	Aug. 15th to Sept. 15th	No	ANNAPOLIS
None	6% after Aug. 15th		July 15th to Aug. 15th	No	ARUNDEL-ON-THE-BAY
None	None	No	Within 30 days of presentation of bill	Yes, by personal service within 10 days after levy (Law)	BARNESVILLE
2% within 60 days after bill is sent	None	4%	At no time	Yes, by mail within 30 days after levy	BARTON
May 2% June 1½% July 1% Aug. ½%	6% after Sept. 1st	No	At no time	Yes, by mail about June 1st (Custom)	BELAIR
None	6% after Jan. 1st	No	Oct. 1st to Jan. 1st	Yes, by both methods about Jan. 1	BERLIN
July and Aug. 5%	6% after Sept. 1st	No	July 1st to Sept. 1st	Yes, by mail in July (Custom)	BETTERTON
None	None	No	May 1st to May 1st	Yes, by personal service June 1st (Custom)	BLADENSBURG
Aug. 3% Sept. 2% Oct. 1% Nov. ½%	6% after Jan. 1st	No	Dec. 1st to Jan. 1st	Yes, by personal service about Aug. 1 (Custom)	BOONSBORO

INFORMATION AS TO TOWN ASSESSMENT,
(For Baltimore City.)

Town	Date of annual levy	Whether town levy is on property assessed for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
BROOKEVILLE		No town taxes			
BRUNSWICK	First Tuesday in Sept.	Yes	Sept. 1st	Clerk and treasurer	After first Tuesday in Sept.
BURKITTSVILLE		No town taxes			
CAMBRIDGE	Before June 30th	No. Assessment is made about every 10 yrs. by town assessors	Last of May	Clerk, treasurer and collector	July 1st
CAPITOL HEIGHTS	In May	No. Charter (1912) requires town assessment every five years	June	Town treasurer	Latter part of May
CECILTON	At annual meeting in May	Yes	May 1st	Town bailiff	Sept. 1st
CENTREVILLE	June 1st	No. Basis of 1910 used with new property added by town com'rs	April 15th	Town treasurer	June 1st
CHARLOTTE HALL		No town taxes			
CHESAPEAKE BEACH		No town taxes			
CHESAPEAKE CITY	July 1st	No. Assessment made town assessors	No definite time	Treasurer	Aug. 1st
CHESTER-TOWN	June 15th	Yes	May	Town clerk	July 1st

*Town taxes levied on land only, under recent ordinance. Capitol Heights was incorporated in 1912.

LEVIES AND TAX PAYMENTS—Continued
see County Table)

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
					BROOKEVILLE
None	6% after Jan. 1st	Cost of advertising delinquents	Before Jan. 1st	Yes, by mail in Sept.	BRUNSWICK
					BURKITTSVILLE
To Sept. 30th 3%	6% from July 1st if not paid by Jan. 1st	No	Oct. 1st to Dec. 31st	Yes, by mail Sept 1st (Law)	CAMBRIDGE
None	6% after Oct. 1st	Only on tax sale	Before Oct. 1st	No.	CAPITOL HEIGHTS
None	6% after Sept. 1st	No	Any time during year	Personal service in Oct. (Custom)	CECILTON
None	6% after Aug. 1st	No	June 1st to Aug. 1st	Yes, by mail June 1st (Law)	CENTREVILLE
					CHARLOTTE HALL
					CHESAPEAKE BEACH
Aug. 3% Sept. 2% Oct. 1%	6% from Sept. 1st if not paid by Jan. 1st	No	Nov. 1st to Jan. 1st	Bills are mailed Jan. 1st (Custom)	CHESAPEAKE CITY
None	6% after Jan. 1st	No	July 1st to Jan. 1st	Yes, by mail in July (Custom)	CHESTER-TOWN

**INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City,**

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
CHURCH HILL	Oct. 1st	No. Assessment made every three years by town commissioners	Nov. 1st	Town bailiff	Nov. 1st
CLEAR SPRING	After election of officers in May	Yes	No definite time	Tax collector	Any time after levy
CRISFIELD	About middle of Sept.	No. Assessment by town assessors	Before Sept. 30th	City clerk and treasurer	About Oct 1st
CUMBERLAND	In May	Yes	April	City collector	As soon as bills can be made out
DEER PARK	June 1st	Yes	In Feb.	Treasurer	After June 1st
DELMAR	Second Monday in Oct.	No. Assessment made every 5 years by town assessors	Second Monday in Oct.	Town collector	Jan. 1st
DENTON	In June	Yes	Some time in July	Town treasurer	Aug. 1st
EAST NEW MARKET	May 1st	No. Assessment by town commissioners	June 1st	Town clerk	June 1st
EASTON	Third Monday in June	No. Assessment every ten years by town assessors	First Monday, Tuesday and Wednesday in June	Town clerk and treasurer	Aug. 1st

**LEVIES AND TAX PAYMENTS
see County Table)**

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
None	6% after Jan. 1st	No	Nov. 1st to Jan. 1st	Yes, by town bailiff in Nov. (Law)	CHURCH HILL
None	None	No	Any time after levy	Yes, by personal service usually in May	CLEAR SPRING
None	6% after Jan. 1st	No	Oct. 1st to Feb. 1st	Yes, by mail first of year	CRISFIELD
None	6% after sixty days from date of levy	No	Within sixty days from date of levy	Yes, by mail soon after levy (Law)	CUMBERLAND
Before Sept. 1st 3%	6% after Jan. 1st		Sept. 1st to Jan. 1st	Yes, by mail June 1st (Custom)	DEER PARK
None	6% after Jan. 1st	No	On or before Jan. 1st	Yes, by mail Jan. 1st (Custom)	DELMAR
Aug. 5% Sept. 4%	6% after Nov. 1st if not paid by Jan. 1st	No	Oct. 1st to Jan. 1st	No	DENTON
June 3% July 2% Aug. 1%	6% after Sept. 1st if not paid by Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by mail in May (Custom)	EAST NEW MARKET
Aug. 3%	6% after Sept. 1st if not paid by Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by mail Aug. 1st (Law)	EASTON

**INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City,**

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
ELKTON	June 1st	No. Assessment annually by town treasurer	In June on advertised dates	Town treasurer	July 1st
ELLIOTT CITY	July 1st	Yes	May 1st	Town registrar	July 1st
EMMITTSBURG	July 1st	Yes	June 30th	Collector	About Aug. 1st
FEDERALSBURG	July 15th	No. Assessment made by town assessors	June 14th	Town bailiff	August
FREDERICK	In August	No. Assessment made by town assessors annually	No definite time	City register and collector of taxes	In Sept.
FRIENDSVILLE	May 1st	No. Assessment made by town assessors	By May 1st	Town clerk	Any time after May 1st
FROSTBURG	June 15th	Yes, on real estate, but town assessment for personal property	First Monday in June	Town collector	July
FUNKSTOWN	In June	Yes, except may assess property not already assessed	Any time before taxes are paid	Tax collector	Any time after levy
GAITHERSBURG	On or before July 1st	Yes	June 15th	Town treasurer	July 1st

**LEVIES AND TAX PAYMENTS—Continued
see County Table)**

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
July 5% Aug. 3%	6% after Sept. 1st if not paid by Jan. 1st	No, except sheriff's costs after April 1st	Sept. 1st to Jan. 1st	No	ELKTON
None	6% after July 15th	Sale of property after Jan. with cost of survey, advertising, etc.	July 1st to July 15th	Yes, by mail July 1st (Custom)	ELLIOTT CITY
None	6% after following May	No	Aug. 1st to May 1st	Yes, by personal service about Aug. 1st (Law)	EMMITTSBURG
5% if paid before Sept. 1st	6% from Sept. 1st if not paid by Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by personal service on and after July 20th (Custom)	FEDERALSBURG
Sept. 3% Oct. 2%	6% after Jan. 1st	No	Nov. 1st to Jan. 1st	No	FREDERICK
None	6% after Sept. 1st	No	May 1st to Sept. 1st	Yes, by mail soon after levy (Custom)	FRIENDSVILLE
July 5% Aug. 3%	6% from levy if not paid by Sept. 1st	No	Sept. 1st	Yes, by personal service in July (Law)	FROSTBURG
None	6% after Jan. 1st	No	Before Jan. 1st	Yes, by both in July (Custom)	FUNKSTOWN
None	1% per month after Nov. 1st	Not in addition to interest	July 1st to Nov. 1st	Yes, by mail on or before July 1st (Custom)	GAITHERSBURG

**INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City.)**

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
GALENA	Between June and Sept. 1st	Yes	June 1st	Town clerk	Sept. 1st
GARRETT PARK	On or before June 1st	Yes	First Monday in July	Clerk and treasurer	July 1st
GLEN ECHO	July 1st	No. assessment every three years by town assessors	Third Monday in June	Town clerk and treasurer	July 1st
GOLDSBORO				Town commissioners have	
GRANTSVILLE	First Monday in Oct.	No. Assessment made by town council annually	Within ten days after annual levy	Bailiff	Nov. 1st
GREENSBORO	July 1st	No. Assessment made annually by town assessors	June 15th	Town bailiff	Aug. 1st
HAGERSTOWN	June 1st	Yes	Time regulated by Co. commissioners	Tax collector	About June 15th
HAMPSTEAD	First Monday in Oct.	No. Assessment made about every ten years by town assessors	First Monday in Sept.	Town bailiff	Due Jan. 1st
HANCOCK	June 1st	Yes	No law governing subject	Tax collector	June 1st

LEVIES AND TAX PAYMENTS—Continued
see County Table)

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
None	6% after Sept. 1st if not paid by Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by both methods in Sept. & Oct. (Custom)	GALENA
None	1% a month After Sept. 1st	No	July 1st to Sept. 1st	Yes, by mail after July 1st (Custom)	GARRETT PARK
None	6% after Sept. 1st	No	July 1st to Sept. 1st	Yes, by mail July 1st (Custom)	GLEN ECHO
decided to give up charter					GOLDSBORO
None	6% after Jan. 1st	No	Nov. 1st to Jan. 1st	Yes, by personal service after Nov. 1st (Law)	GRANTSVILLE
Aug. 5% Sept. 4% Oct. 3%	6% from Aug. 1st if not paid by Jan. 1st	No	November and December	No	GREENSBORO
June 4%	6% after Sept. 1st if not paid by Jan. 1st	No	July 1st to Jan. 1st	Yes, by both methods at option of tax collector (Custom)	HAGERSTOWN
None	6% after Feb. 1st	No	January	Yes, by both methods in Jan. (Custom)	HAMPSTEAD
June 5% July 4%	6% after Jan. 1st	No	Aug. 1st to Jan. 1st	Yes, by mail in June (Custom)	HANCOCK

**INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City,**

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
HAYNE DE GRACE	June 1st	No. Assessment made by mayor and city council every seven years	April 1st	Town treasurer	July 1st
HILLSBORO	In June	No. Annual assessment by town assessors	July 1st	Clerk and treasurer	July 1st
HURLOCK	June 15th	Yes, as to real property, but not personal	May 25th	Clerk and treasurer	Sept. 1st
HYATTSVILLE	In June	Yes	Date set each year	Town treasurer	July 1st
INDIAN HEAD—Incorporated by Act of 1920, Ch. 500					
KENNTSVILLE	About Feb. 1st	Yes	Feb. 1st	Tax collector	March 1st
KENSINGTON	First Monday in July	No. Assessment every three years by town assessors	First Monday in July	Clerk and treasurer	Aug. 1st
KITSMILLERSVILLE	In June	Yes	After assessment	Tax collector	July 1st
LA PLATA	In June	Yes	March 15th	Town bailiff	July 1st

**LEVIES AND TAX PAYMENTS—Continued
see County Table)**

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
July, Aug. and Sept. 5% Oct. 4% Nov. 3% Dec. 2%	6% after Jan. 1st	No, except property sale of delinquents	At no time	Yes, by mail about July 1st (Custom)	HAYNE DE GRACE
None	None	No	At any time	Yes, either by mail or personal service July 1st (Custom)	HILLSBORO
Sept. 3%	6% after June 1st	No	Oct. 1st to June 1st	Yes, by mail in Sept. (Custom)	HURLOCK
None	6% after Nov. 1st	No	July 1st to Nov. 1st	Yes, by mail in July (Law)	HYATTSVILLE
					INDIAN HEAD
March 5% April 4% May 3% June 2% July 1%	6% after Jan. 1st	No	Aug. 1st to Jan. 1st	Yes, by both methods in March (Custom)	KENNTSVILLE
None	See penalty	1% per month after Sept. 1st	Aug. 1st to Sept. 1st	Yes, by mail about Aug. 1st (Law)	KENSINGTON
3% if paid before Oct. 1st	6% after Jan. 1st	No	Oct. 1st to Jan. 1st	Yes, by mail before July 1st (Law)	KITSMILLERSVILLE
None	6% after Sept. 1st	No	July 1st to Sept. 1st	Yes, by personal service on or before Sept. 1st (Custom)	LA PLATA

**INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City,**

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
LAUREL	In May	No. General town assessment every eight years	15 days after last inspection day—about June 1st (ch. 695, 1912, sec. 222)	Collector	June 1st
LAYTONSVILLE	Jan. 1st	Yes	Jan. 1st	Collector	Jan. 1st
LEONARDTOWN	July	Yes	No special time.	Treasurer	Aug. 1st
LOCH LYNN HEIGHTS	March 1st	No. Assessment annually by town assessors	May 1st	Tax collector	April 1st
LONA CONING	In June	No. Separate town assessment each year	In June	Clerk	July 1st
MANCHESTER	In May	No. Assessment made by town	Second Tuesday in May	Tax collector	Aug. 1st
MIDDLETOWN	By Jan. 10th	No. Annual assessment by town	Before Jan. 1st	Town register	Jan. 10th
MIDLAND	July 1st	Yes	Nov. 30th	Town bailiff	July 1st
MILLINGTON	May 1st	No. Annual town assessment	Aug. 1st	Clerk	Aug. 1st

LEVIES AND TAX PAYMENTS—Continued
see County Table)

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
None	6% after Oct. 1st	No	June 1st to Oct. 1st	Yes, by mail about July 1st (Custom)	LAUREL
None	None	No	Any time during year	Yes, by personal service about Jan. 1st (Custom)	LAYTONSVILLE
None	6% after Sept 1st	No	Aug. 1st to Sept. 1st	Yes, by both methods in Sept. (Custom)	LEONARDTOWN
3% before Oct. 1st	6% after Jan. 1st	No	Oct. 1st to Jan. 1st	Yes, by mail soon after levy (Custom)	LOCH LYNN HEIGHTS
2% to Aug. 15th	6% after Aug. 31st	No	Aug. 16th to Aug. 31st	Yes, by both methods in July (Custom)	LONA CONING
None	6% after Jan. 1st	No	Aug. 1st to Jan. 1st	Yes, by personal service (Custom)	MANCHESTER
Jan. 3% Feb. 2% Mar. 1%	6% after April 1st	No	April 1st only	Yes, by mail but generally after Apr. 1st (Custom)	MIDDLETOWN
July 5% Aug. 4% Sept. 3%	6% after Oct. 1st	No	Oct. 1st to Jan. 1st	Yes, by personal service about July 1st (Custom)	MIDLAND
Aug. 5% Sept. 4% Oct. 3% Nov. 2% Dec. 1%	6% after Aug. 1st if not paid before Jan. 1st	No	At no time	Yes, by mail and personal service Aug. 1st (Custom)	MILLINGTON

**INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City,**

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
MT. AIRY	Aug. 1st	Yes, but new property added each year	Sept. 1st	Register	Sept. 1st
MT. LAKE PARK ¹	Generally latter part of July	Yes	July 10th	Treasurer	Immediately after levy
MT. RAINIER	In June	No. Assessment by town assessors every 6 years	Within ten days after notice of assessment	Town clerk and treasurer	July 1st
MYERSVILLE	In Dec.	Yes	Dec. 1st	Treasurer	Jan. 1st for preceding year
NEW MARKET	Jan. 1st	Yes	No special date	Tax collector	Jan. 1st
NEW WINDSOR	Second Monday in Sept.	Yes	Second Monday in Sept.	Tax collector	Any time after levy
NORTH BEACH	In July	Yes	Second Saturday in July	Town treasurer	Soon after levy
NORTH EAST	First Wednesday in June	No. Town assessment	July meeting	Town treasurer	July 1st
OAKLAND	First Monday in May	No. Town assessment	Before April 1st	Collector	About June 1st

¹Mountain Lake Park is incorporated as a community, not as a town.

LEVIES AND TAX PAYMENTS—Continued
see County Table)

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
No	6% after Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by both methods about Sept. 1st (Custom)	MT. AIRY
3% if paid before Sept. 1st	6% after Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by mail soon after levy (Custom)	MT. LAKE PARK
None	6% after Aug. 1st	No	July 1st to Aug. 1st	Yes, by mail July 1st (Law)	MT. RAINIER
None	6% after Jan. 1st if not paid by Feb. 1st	No	Jan. 1st to Feb. 1st	Yes, by both methods about Jan. 20th (Custom)	MYERSVILLE
None	6% after one year	No	And time during year	Yes, both methods in Dec. (Custom)	NEW MARKET
None	6% after Jan. 1st if not paid by Feb. 1st	No	Before Feb. 1st	Yes, both methods in Dec. (Custom)	NEW WINDSOR
None	1% per month after Jan. 1st	Not unless 1% per month be regarded as penalty	Before Jan. 1st	Yes, by mail soon after levy (Custom)	NORTH BEACH
July and Aug. 4% Sept. 3% Oct. 2% Nov. 1%	6% after Sept. 1st if not paid by Jan. 1st	No	Dec. 1st to Jan. 1st	Yes, by mail Jan. 1st (Law)	NORTH EAST
Before Sept. 1st, 3%	6% after Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by mail about June 1st	OAKLAND

**INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City,**

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Season or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
OCEAN CITY	Third Tuesday in Aug.	No. Town assessment revised annually	Any time prior to payment of taxes	Tax collector	Sept. 1st
OXFORD	In June	No. Town assessment	Latter part of June	Tax collector	Sept. 1st
PEN-MAR—Incorporated by Act of 1920, Ch. 161					
PERRYVILLE ^a	Dec. 31st	Yes	Before June 1st	Secretary or treasurer	June 1st
POCOMOKE CITY	In Sept.	No. Town assessment every ten years	Aug. 1st	Tax collector	Oct. 1st
POOLESVILLE	July 1st	Yes	In June	Balliff	July 1st
PORT DEPOSIT	In May	No. Town assessment every two yrs.	First Monday in June	Collector of taxes	Aug. 1st
PRESTON	In July	No. Assessment annually by town assessors	Before Dec. 31st	Collector and treasurer	After date of levy
PRINCE FREDERICK		Not incorporated			
PRINCESS ANNE	July 15th	No, but assessment on real estate generally the same	Aug. 15th	Treasurer	Aug. 15th
QUEENSTOWN	June 1st	No. Town assessment	June 15th	Treasurer	Sept. 1st

^aSee foot-note to table of Town Tax Rates.

**LEVIES AND TAX PAYMENTS—Continued
see County Table)**

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
No	6% after Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by mail about Sept. 1st (Custom)	OCEAN CITY
Sept. and Oct. 3%	6% after Jan. 1st	No	Nov. 1st to Jan. 1st	Yes, personal service about Sept. 1st	OXFORD
					PEN-MAR
June, July and Aug. 3%	6% after Dec. 1st	No	Sept. 1st to Dec. 31st	No	PERRYVILLE
^a At rate of 6% per annum from date of levy to Jan. 1st	6% after Jan. 31st	No	In Jan.	Yes, by mail	POCOMOKE CITY
None	None		Any time during year	Yes, by both methods in July (Custom)	POOLESVILLE
2% if paid before Oct. 1st	6% after Oct. 1st	No	Oct. 1st only	Yes, by mail about Aug. 1 (Custom)	PORT DEPOSIT
July 5%	None	No		Yes, personal service in July (Custom)	PRESTON
					PRINCE FREDERICK
3% to Oct. 1st 2% to Nov. 1st 1% to Dec. 1st	6% after Jan. 1st	No	Dec.	Yes, by mail about Aug. 15th (Custom)	PRINCESS ANNE
No	6% after Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by mail About Oct. 1st (Custom)	QUEENSTOWN

^aFor example if taxes were paid October 1st, the discount would be 1% per cent.; if on November 1st, 1 per cent.

**INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City,**

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
RIDGELY	In May	No. Town assessment	About May 15th	Treasurer or bailiff	About June 15th
RISING SUN	Second Monday in July	No. Annual assessment by town commissioners	Second Monday in Aug.	Treasurer	Any time after levy
RIVERDALE—Incorporated by Act of 1920, Ch. 731					
ROCK HALL	Oct. 1st	Yes	At any time	Tax collector	Oct. 1st
ROCKVILLE	About July 1st	Yes	First meeting after assessment is made	Bailiff or clerk	Any time after levy is made
ST. MICHAEL'S	In August	No. Assessment by town assessors	Aug. 1st	Tax collector	Sept. 1st
SALISBURY	About Oct. 1st	No. Town assessment every three years	Sept. 23rd	Tax collector and treasurer	Nov. 1st
SECRETARY	Sept. 15th	No. Town assessment	Sept. 30th	Tax collector	Oct. 1st
SHARPSBURG	June 1st	Yes	At any time	Bailiff or clerk	June 1st
SHARPTOWN	On or before first Tuesday in Oct.	Yes	At any time	Collector and treasurer	After levy

**LEVIES AND TAX PAYMENTS—Continued
see County Table)**

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
2% to Aug. 1st	6% after Sept. 1st if not paid by Jan. 1st	No	Aug. 1st to Jan. 1st	No	RIDGELY
None	6% after Sept. 1st if not paid by Jan. 1st	No	Any time before Jan. 1st	Yes, by mail or personal service soon after levy (Custom)	RISING SUN
					RIVERDALE—Incorporated by Act of 1920, Ch. 731
None	6% after Nov. 1st	No	Oct. 1st to Nov. 1st	Yes, by mail in Oct.	ROCK HALL
None	6% after Jan. 1st	Yes, after sale 15% per annum	July 1st to Jan. 1st	Yes, by both methods about July 1st (Law)	ROCKVILLE
Sept. 5% Oct. 3% Nov. 2%	6% after Jan. 1st	No	December	Yes, by mail in Aug. (Law)	ST. MICHAEL'S
None	6% after Jan. 1st	No, except advertising when sold for taxes	Nov. 1st to Jan. 1st	Yes, by mail in Oct. (Law)	SALISBURY
Oct. 5%	5% after Jan. 1st	No	Nov. 1st to Jan. 1st	Yes, by personal service in Sept. (Custom)	SECRETARY
June and July 6% Aug. 5% Sept. 4% Oct. 3% Nov. 2% Dec. 1%	6% after Jan. 1st	No	Jan. 1st	Yes, by personal service in June (Law)	SHARPSBURG
Discount determined each year Nov. 1%	6% after Jan. 1st	No	December	Yes, by mail after levy (Law)	SHARPTOWN

**INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City,**

Town	Date of annual levy	Whether town levy is on property assessed for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
SMITHSBURG	June 15th	Yes	June 1st	Tax collector	July 1st
SNOW HILL	June 1st	About the same	Jan. 1st	Tax collector	Aug. 1st
SOMERSET	July 1st	No. Annual town assessment	First Monday in June	Treasurer	July 1st
STILL POND					Charter repealed by Act of 1920, Ch. 841
SUDLERSVILLE	In Oct.	No. Revised annually by town commissioners	Aug. 1st	Clerk	Dec. 1st
SYKESVILLE	July 1st	Yes	Aug. 1st	Collector	July 1st
TAKOMA PARK	Usually in May	No. Annual assessment by town assessors	Usually in May	Town treasurer	July 1st
TANETTOWN	Oct. 1st	No. Town assessment revised annually (Last general one in 1906.)	Third week in Sept.	Balliff and tax collector	Oct. 15th
THURMONT	May 1st	No. Town assessment every five years	Before May 1st	Secretary	June 1st

**LEVIES AND TAX PAYMENTS—Continued
see County Table)**

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
July 5% Aug. 4% Sept. 3% Oct. 2% Nov. 1%	6% after Jan. 1st	No	Dec. 1st to Jan. 1st	Yes, personal service on or after July 1st (Custom)	SMITHSBURG
Aug. 4% Sept. 3% Oct. 2% Nov. 1%	6% after Jan. 1st	No	Dec. 1st to Jan. 1st	Yes, by mail after Aug. 1st (Custom)	SNOW HILL
No	See penalty	1% per month after Sept. 1st	July 1st to Sept. 1st	Yes, by mail early in July (Custom)	SOMERSET
					STILL POND
None	6% after Jan. 1st	No	Dec. 1st to Jan. 1st	Yes, by personal service about Dec. 1st (Custom)	SUDLERSVILLE
July 5%	6% after Jan. 1st	No	Aug. 1st to Jan. 1st	Yes, by mail July 1st (Custom)	SYKESVILLE
July 4% Aug. 3% Sept. 2% Oct. 1%	See penalty	1% per month from Nov. 1st	At no time	Yes, by mail about middle of June (Custom)	TAKOMA PARK
None	6% after Nov. 15th	No	Oct. 15th to Nov. 15th	No	TANETTOWN
Before Sept. 1st, 2%	6% after Jan. 1st	No	Sept. 1st to Jan. 1st	Yes, by mail June 1st (Custom)	THURMONT

INFORMATION AS TO TOWN ASSESSMENTS,
(For Baltimore City.)

Town	Date of annual levy	Whether town levy is on property assessment used for State and County purposes	Date on or before which application should be made for abatement or reduction of assessment	To whom taxes are payable	Earliest date on which current taxes can be paid
TRAPPE	In August	Yes	Aug. 1st	Tax collector	After date of levy
UNION BRIDGE	In Nov.	Yes	Usually in Nov.	Treasurer	Jan. 2
UPPER MARLBORO ¹	No town taxes	but Act of 1920, Ch. —, authorizes tax levy			
VIENNA	First Monday in May	Yes	Sept. 1st	Clerk	June 1st
WALKERSVILLE	July 1st	Yes, largely so	Any time before taxes are paid	Clerk	July 1st
WESTERNPORT	In March or April	Yes	Some time before levy. Date set annually	Balliff	Usually in May or June
WESTMINSTER	In Oct.	Practically so	In Sept.	City clerk and collector	Due Nov. 1st
WILLIAMSPORT	June 1st	Yes	By May 15th	Tax collector	June 15th
WOODSBORO ²	No town taxes				

¹Principal revenue has been from liquor licenses. Saloons were abolished by law from Nov. 1st, 1917.

²Principal revenue formerly from liquor licenses. Saloons have now been abolished.

LEVIES AND TAX PAYMENTS—Concluded
(see County Table)

Period during which discount is allowed and rate of discount	Date from which interest is chargeable, and rate	Whether penalty is imposed, and if so, when and at what rate	When taxes can be paid without discount, interest or penalty	Whether tax bills are rendered without previous request, and if so, when and how	Town
Aug. 3%	6% after Jan. 1st	No	Sept. 1st to Jan. 1st	Not until after Jan. 1st	TRAPPE
None	6% after Mar. 1st	No	Jan. 1st to Mar. 1st	No	UNION BRIDGE
					UPPER MARLBORO
None	6% after Jan. 1st	No	June 1st to Jan. 1st	No	VIENNA
None	6% after Jan. 1st	No	July 1st to Jan. 1st	Yes, by personal service at discretion of clerk (Custom)	WALKERSVILLE
None	None. (Until suit is entered and year has expired)	No	Any time	Yes, by mail and personal service generally in May or June (Custom)	WESTERNPORT
None	6% after Dec. 1st	No	November	Yes, by mail Nov. 1st (Custom)	WESTMINSTER
June 3%	6% after Jan. 1st	No	July 1st to Jan. 1st	Yes, by personal service in June (Custom)	WILLIAMSPORT
					WOODSBORO

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